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Internal Revenue Service

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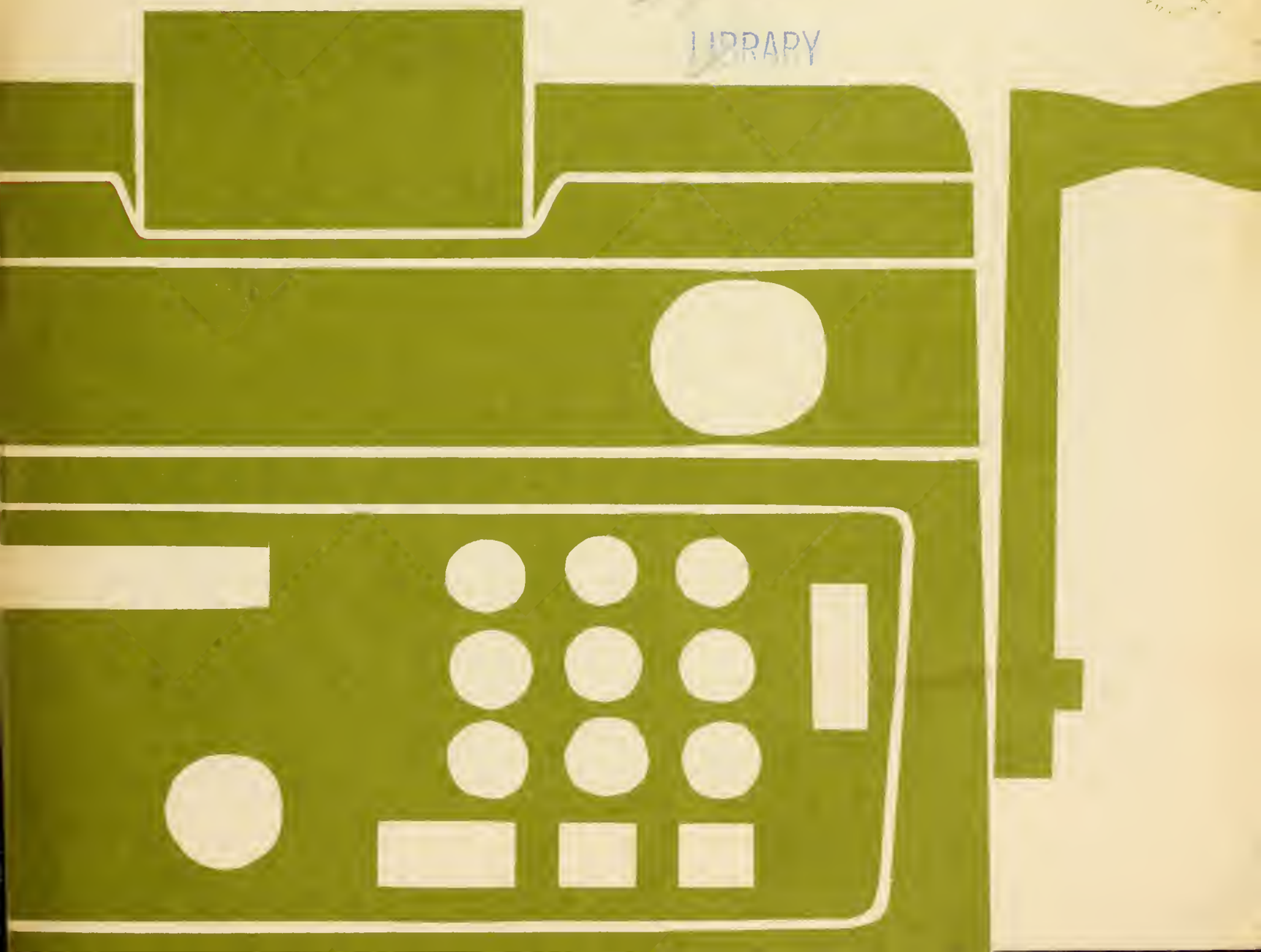

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Domestic International Sales Corporation Returns, 1972
Fiduciary Income Tax Returns, 1974
Returns of Private Foundations Exempt from Income Tax, 1974

STATISTICS OF INCOME 1972

BUSINESS INCOME TAX RETURNS

Department of the Treasury
Internal Revenue Service

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This report was prepared under the direction of E. J. DiPaolo, Chief, Business Statistics Staff, Income, Finance, and Wealth Branch. Other branches of the Statistics Division assisted in development of the sample design, the preparation of processing procedures, and the review of the tables. The data were abstracted by the service centers at Andover, Massachusetts; Austin, Texas; Chamblee, Georgia; Covington, Kentucky; Fresno, California; Holtsville, New York; Kansas City, Missouri; Memphis, Tennessee; Philadelphia, Pennsylvania; and Ogden, Utah; and the Data Center in Detroit, Michigan, which also developed the computer systems design and conducted computer processing of the data.

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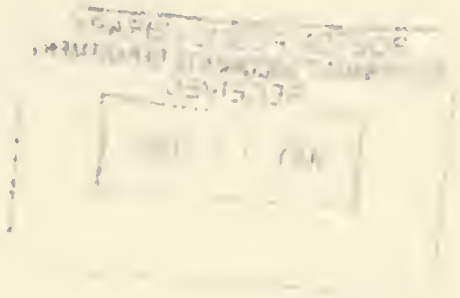

Letter of Transmittal

Treasury Department,
Office of Commissioner of Internal Revenue,
Washington, D.C., March 15, 1976.

Dear Mr. Secretary:

As required by section 6108 of the Internal Revenue Code, we have prepared for publication this complete report, *Statistics of Income—1972, Business Income Tax Returns.* The report presents financial and economic estimates based on samples of returns of proprietorships, partnerships, and corporations with accounting periods ended July 1972 through June 1973.

Classification of the data by industry and measures of business size are regular features of this annual report. Special topics this year include proprietors with depreciable property and partnerships classified by number of partners. Industry data for proprietors and partnerships reflect the classification criteria established by the revised 1972 Standard Industrial Classification Manual.

Donald C. Alexander

Commissioner of Internal Revenue.

Hon. William E. Simon,
Secretary of the Treasury.

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Section 1

Total Business Activity

In earlier Business Income Tax Returns reports, Section 1 provided consolidated information by industry for corporate and noncorporate forms of businesses. Consolidation was not possible for 1972, however, because of noncomparability in the *Statistics of Income* industry groupings for the two business forms. The groupings for unincorporated businesses were changed for 1972 to reflect the revised 1972 Standard Industrial Classification (SIC) manual while those for incorporated businesses continued to follow the earlier 1967 version (actually a modification of it, the 1968 Enterprise SIC manual). (For details on the effects of the change on the industry groupings of proprietorships and partnerships, see Section 8.)

Section 2

Proprietorships

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This section presents statistics for the single-owner businesses whose activities were reported to the Internal Revenue Service on the returns of individuals. These activities encompassed virtually the entire range of unincorporated, one-owner businesses, farms, and professional practices, from large enterprises with many employees and hired managers to the part-time operation in which the owner was the only person involved. For example, the owner of a fleet of taxicabs who conducted a business with the help of a large staff and the person who owned a cab and drove it during spare time to supplement the family income might both be "proprietorships" in the statistics. Excluded were proprietorship businesses reported on the returns of the fiduciary agents of estates and trusts. Very little business activity is involved: in 1970, the most recent year for which data are available, there were estimated to be 33 thousand fiduciary income tax returns with proprietorship data showing a gross profit of $537 million. In contrast, the estimates for proprietorships reported on individual income tax returns for 1970 were 9.4 million businesses showing gross profit of $104 billion.

The basis for inclusion in these statistics was that the proprietor must have filed an Individual Income Tax Return (Form 1040) including a business or farm schedule (schedule C or F) covering a farm, business, or professional practice. Proprietors filed returns, and were thus covered in these statistics, if they met the "gross income" requirements, if they met the requirements for the self-employment tax, or if they were due an income tax refund. Proprietors were required to file if they exceeded a specified lower limit of gross income, which was defined as income from all sources not specifically exempt from tax and including gross profit (net receipts less cost of goods sold and/or operations) from mining, manufacturing, and trade proprietorships and net receipts from other proprietorship businesses.

For 1972, a return had to be filed by:

(a) A single person with gross income of at least $2,050,

(b) A married couple (or a single person age 65 or older) with gross income of at least $2,800,

(c) A married couple where one spouse was 65 or older and had combined gross income of at least $3,550,

(d) A married couple where both spouses were age 65 or older and had combined gross income of at least $4,300,

(e) A married person (regardless of age) whose spouse was filing a separate return (for example, to obtain a refund of income tax withheld), if that married person had a gross income of $750 or more.

There were two major exceptions to the above filing requirements:

(1) A child being claimed as a dependent on his parents' return had to file if he had $750 or more unearned income (for example, dividends, interest, capital gains) and

(2) Proprietors not meeting the gross income requirements were still required to file if they had $400 or more income from self-employment (generally, this meant $400 in trade or business profits).

In addition, some proprietors filed returns even though not required, because they elected to pay self-employment tax on farm gross profit or because they were receiving a refund of taxes previously paid.

Generally, a proprietor corresponded to a "self-employed" person, though some persons considered self-employed under the Internal Revenue Code were excluded from the statistics, notably business partners and persons not actually engaged in a trade or business, such as public officials and clergymen. The statistics also exclude persons practicing a profession and craftsmen both of whom were not required to file a schedule C; for example, the physician on the staff of a medical school and not engaged in an outside practice or the electrician employed by a manufacturing corporation who does not have a part-time business utilizing occupational skills.

The identification of a proprietor or proprietorship from tax returns was not always exact. Schedule C was sometimes used to report employee business expenses or partnership activity, and sometimes proprietorship activity was reported on other parts of the return. Such situations were adjusted for during statistical processing when they were identifiable; however, not all such conditions were identifiable, probably resulting in the incorrect inclusion of a small amount of proprietorship activity and the exclusion of some legitimate proprietorships. This problem with the method of reporting by the taxpayer particularly affected the industry, "Direct selling establishments," which in these statistics includes door-to-door selling and selling merchandise at parties in private homes if they were reported on schedule C or an identifiable substitute schedule.

Farm Landlords and Farm Operators

In table 2.1, farms are subdivided into "farm operators" and "farm landlords." This classification reflected a common method of renting farm land, the "crop share" arrangement. In this arrangement one person supplied the land and perhaps some operating capital and another person operated the farm, paying rent in shares of the resulting crop. For tax purposes, each reported share of receipt from the sale of the crop and, if such was the arrangement, share of the expenses. The operator always reported on the farm schedule, schedule F: schedule F was used if the landlord "materially participated" in the operation of the farm and the rent schedule, schedule E, if the role was purely passive.

In reports for years prior to 1971, only landlords who filed schedule F were included in the farm statistics. Beginning with 1971, however, those who reported on schedule E were required also to file Form 4835 which provides schedule F detail on income and expenses that were included in the farm statistics.

Industrial Activity by State

Tables 2.4 and 2.5 show proprietorship data classified by the State shown in the mailing address of the proprietor's return. This was usually the State where the proprietor lived, though a few proprietors used other addresses, such as business offices, the office of the practitioners who prepared their returns, or post office boxes. With the limitations that a few proprietorship businesses were not located in the State the proprietor gave as the mailing address or operated in more than one State, the data in tables 2.4 and 2.5 represent estimates of proprietorship business activity in each State.

The sample of proprietors' returns was designed to yield national rather than area estimates, and stratification was by income size rather than geographic area. However, for purposes of maximizing the reliability of State estimates, separate weights were computed by Internal Revenue district (which corresponded to either a State or a part of a State). While this modification in the weighting procedure improved the subnational estimates, it caused the U.S. totals in these tables to differ slightly from the U.S. totals in other tables.

Business and Nonbusiness Income

Table 2.7 shows data from the proprietors' Form 1040 individual income tax returns and their related business and farm schedules C and F, cross-classified by size of the adjusted gross income from the Form 1040 and the industrial activity shown on the schedules C and F.

Some proprietors owned two or more businesses in different industries, and this complicates the presentation of the data in table 2.7. Adjusted gross income and the other data from Form 1040 for these proprietors were included in each industry in which they had a business, thus duplicating the return data from industry to industry. This made it difficult to construct "unduplicated" totals, and, for this reason, totals and subtotals are provided for only the "all industries" total, the industrial divisions, and "farms."

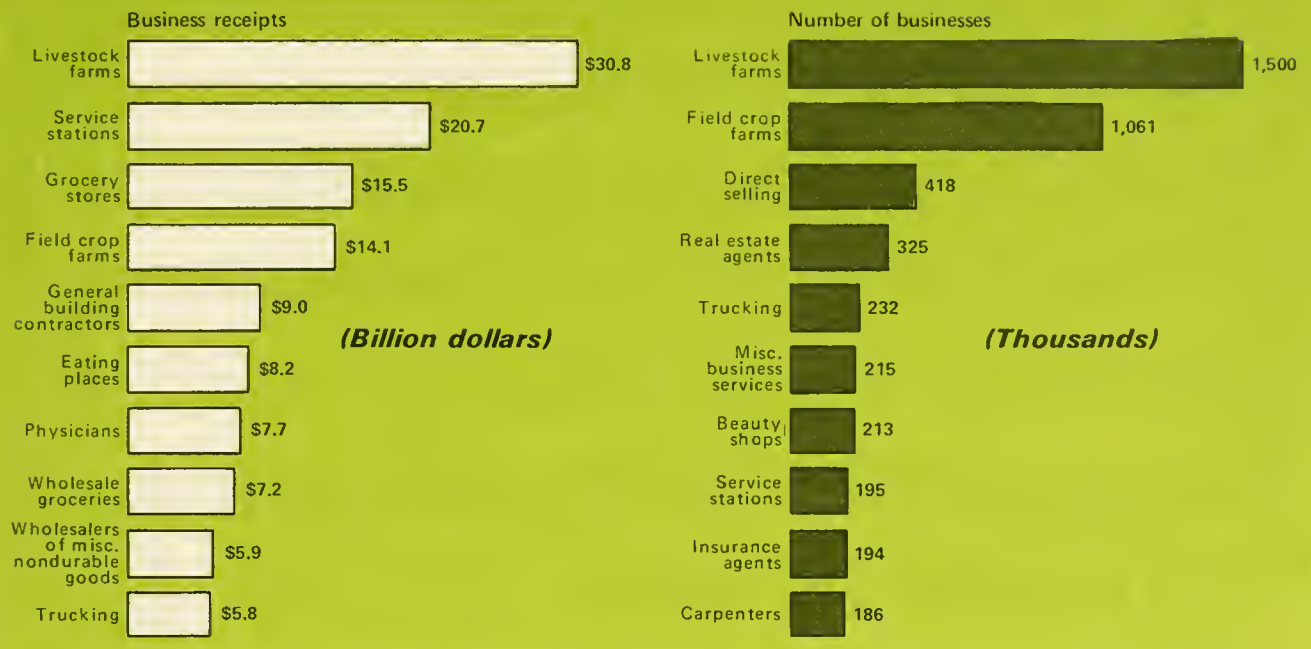
An "all industries" total containing no duplication of return data is given, but the components of adjusted gross income have a different meaning from the same figures in a particular industry. For an industry or an industrial division, "Other income" means all income included in adjusted gross income except for profits from businesses in that industry. For example, if a proprietor owned both a field crop farm and a grocery store, the return, adjusted gross income, and tax would be included in the table three times. Under field crop farms and total farms, "Other income" would include the profit (or loss) from the grocery store, and under grocery stores, "Other income" would include the profit (or loss) from the field crop farm. In the "all industries" total, however, the return data are included only once; "Net profit less loss" includes the profits (or losses) from both businesses, and "Other income" includes only nonbusiness income such as from investments or salaries.

There are many joint returns in table 2.7, which also creates difficulties in analyzing the data. If, for example, a joint return were filed by a husband who was the proprietor of a business and by a wife who worked, the return would be included in the data with the husband's business income and the couple's combined adjusted gross income. On the other hand, if the same couple had filed separate returns, only the husband's adjusted gross income would have been included.

Chart 2A

Ten leading proprietorship activities

Activity ranked by —



Source: table 2.1

Table 2.1--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Businesses with and without net profit							Coefficient of variation (Percent)[1]						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All industries	1[illegible],172,792	275,993,721	11,601,45[illegible]	6,212,116	4,669,189	27,628,616	39,113,220	0.3	0.3	0.8	0.7	0.9	0.9	[illegible]
Nonfarm industries	7,165,61[illegible]	227,355,335	6,31[illegible],958	4,512,466	2,210,451	24,988,355	34,415,666	0.5	1.0	0.4	0.1	2.[illegible]	0.3	[illegible].3
Agriculture, forestry, and fishing	3,206,381	51,596,105	5,522,507	1,763,947	2,507,095	3,150,052	5,228,996	[illegible][2]	3.0	1.2	2.1	0.8	3.[illegible]	[illegible]
Farms	3,007,181	48,638,386	5,290,497	1,699,650	2,458,738	2,640,261	4,697,554	0.1	3.3	1.2	2.2	0.9	6.5	.8
Field crop	1,061,476	14,109,635	1,869,409	675,270	793,894	813,795	2,842,549	0.1	0.9	2.6	3.9	3.1	0.1	[illegible]
Fruit, tree nut, and vegetable	132,524	2,349,086	247,491	127,583	116,778	458,911	205,734	3.7	2.3	0.5	2.0	0.7	6.5	[illegible]
Horticultural specialty	16,690	356,608	19,641	14,000	6,061	72,317	52,214	27.5	23.5	16.0	3.4	27.4	34.1	1[illegible].7
Livestock	1,499,890	30,845,544	2,961,987	820,599	1,475,623	1,206,312	1,839,643	1.3	4.1	0.3	0.8	2.6	8.9	2.5
Animal specialty	61,471	317,141	58,441	9,453	13,512	32,762	-93,387	5.4	3.6	4.6	8.4	21.1	1.5	11.2
Farms not allocable	235,170	660,372	133,528	52,745	52,870	56,164	-149,199	4.3	11.9	5.9	4.0	6.0	16.9	[illegible]
Farms, operators only	2,800,731	47,246,373	5,173,558	1,526,397	2,413,902	2,621,750	4,103,128	0.2	3.3	1.2	1.8	1.0	6.4	[illegible].4
Field crop	897,590	13,056,147	1,780,332	531,403	758,049	800,072	2,354,907	0.5	0.6	2.5	3.1	2.4	0.5	[illegible].4
Fruit, tree nut, and vegetable	129,861	2,328,72[illegible]	245,337	125,267	115,291	458,393	197,383	3.6	2.4	0.5	2.7	0.5	6.5	[illegible]
Horticultural specialty	16,484	356,569	19,556	13,983	6,061	72,317	52,357	29.0	23.5	16.6	3.5	27.4	34.1	1[illegible]
Livestock	1,483,812	30,608,331	2,942,635	803,886	1,470,334	1,202,386	1,784,214	1.2	4.2	0.3	0.7	2.4	8.9	[illegible]
Animal specialty	61,217	315,029	58,438	9,453	13,511	32,758	-95,397	4.9	2.8	4.6	8.4	21.1	1.5	13.[illegible]
Farms not allocable	211,767	581,557	127,260	42,405	50,656	55,824	-190,336	4.4	11.9	6.2	5.3	5.2	16.9	9.6
Farms, landlords only	206,450	1,392,013	116,939	173,253	44,836	18,511	594,426	1.2	3.5	3.5	5.6	3.1	16.4	[illegible]
Field crop	163,886	1,053,488	89,077	143,867	35,845	13,723	487,642	2.2	5.4	4.2	6.7	18.6	17.8	2.7
Fruit, tree nut, and vegetable	2,663	20,366	2,154	2,316	1,487	518	8,351	5.8	18.7	0.3	33.8	91.2	1.7	9.7
Horticultural specialty	(*)	(*)	(*)	(*)	-	-	(*)	(*)	(*)	(*)	(*)	-	-	[illegible]
Livestock	16,078	237,213	19,352	16,713	5,289	3,926	55,429	9.5	4.8	2.2	6.0	64.0	14.8	4.[illegible]
Animal specialty	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)
Farms not allocable	23,403	78,815	6,268	10,340	2,214	340	41,137	3.8	11.9	0.8	1.3	24.2	9.2	22..
Agricultural services	146,672	2,488,636	175,765	53,903	38,414	445,841	473,185	0.4	0.6	3.5	1.0	10.4	10.1	5.9
Veterinary service	12,063	574,962	25,411	13,839	11,254	90,308	202,875	17.9	18.6	15.3	17.7	22.4	18.1	14.3
Animal services, except veterinary	47,165	333,022	31,199	6,889	6,297	44,615	-21,364	8.1	14.2	4.4	8.4	3.4	28.5	27.[illegible]
Landscape and horticultural services	66,255	895,847	63,241	22,181	8,879	184,820	229,186	0.5	5.6	2.7	0.9	5.7	1.4	3.1
Other agricultural services	21,189	684,805	55,914	10,994	11,984	126,098	62,488	9.2	18.1	1.5	21.1	9.9	5[illegible].6	[illegible]
Forestry	15,140	131,594	11,754	4,437	3,097	21,332	10,708	1.1	5.7	19.4	1.1	21.2	25.6	17.
Fishing, hunting and trapping	37,388	337,489	44,491	5,957	6,846	42,618	47,549	8.5	14.4	1.2	14.9	8.8	18.0	44.5
Mining	51,411	1,651,406	142,272	60,318	48,602	168,221	-13,223	0.6	- 3.5	1.9	3.7	4.3	0.9	113.
Metal mining	1,875	9,085	2,494	442	(*)	1,736	-4,023	16.6	102.3	42.1	88.5	(*)	63.2	27..
Coal mining	1,209	140,909	13,751	5,039	1,418	30,355	4,696	0.2	6.2	31.6	23.4	43.4	12.9	63.3
Oil and gas extraction	44,003	1,356,100	109,142	48,982	42,471	113,334	-27,512	1.9	6.3	1.2	10.9	0.5	0.3	71.2
Nonmetallic minerals, except fuel	4,324	145,312	16,885	5,855	4,575	22,796	13,616	19.2	17.9	42.7	26.3	53.4	17.5	4.3
Construction	804,528	27,108,554	749,562	510,545	241,292	5,135,656	4,073,412	2.1	1.2	3.5	1.4	6.5	1.1	0.6
General building contractors and operative builders	134,040	10,211,270	152,660	140,812	122,251	1,507,566	838,307	2.7	0.8	7.5	3.9	12.7	0.9	0.4
General building contractors	125,093	9,040,393	141,308	126,824	92,039	1,382,176	775,495	1.8	0.5	8.4	7.2	16.3	2.0	1.[illegible]
Operative builders	8,947	1,170,877	11,352	13,988	30,212	125,390	62,812	16.0	10.9	3.4	26.0	1.7	32.0	7.7
Heavy construction contractors	21,547	1,286,866	98,793	36,724	17,991	272,927	156,519	4.6	8.3	9.0	8.8	7.0	7.8	5.3
Highway and street construction	7,664	585,752	38,886	15,552	7,123	119,792	62,419	4.0	11.1	5.7	7.7	7.8	17.0	12.[illegible]
Heavy construction, except highway	13,883	701,114	59,907	21,172	10,868	153,135	94,100	9.3	6.0	11.1	9.6	6.4	0.6	16.8
Special trade contractors	609,021	14,752,188	464,832	318,261	92,591	3,183,792	2,939,995	1.7	0.7	3.5	1.2	1.0	1.6	1.0
Plumbing, heating, and air conditioning	77,369	3,166,277	69,998	67,506	15,038	551,713	494,618	0.7	6.7	3.9	2.5	3.5	11.7	2.4
Painting, paper hanging, and decorating	109,058	1,387,960	30,008	33,998	5,214	372,104	395,133	0.5	1.5	0.1	0.3	11.8	8.6	1.2
Electrical work	44,592	1,669,147	33,584	40,086	8,022	365,379	281,074	2.9	1.4	2.9	4.8	19.6	3.7	3.5
Masonry, stonework, and plastering	63,693	2,005,843	42,570	46,857	8,443	595,570	375,239	3.8	6.3	22.7	4.7	32.3	5.3	6.4
Carpentering and flooring	185,764	2,364,999	51,946	31,674	10,182	418,364	732,030	5.7	4.7	8.8	5.2	4.1	6.5	2.5
Roofing and sheet metal work	28,504	992,246	21,710	20,018	4,651	220,558	163,400	5.7	5.1	2.8	8.0	37.7	1.1	0.3
Concrete work	16,023	786,165	22,807	18,031	4,091	223,851	95,443	19.1	17.6	19.0	23.8	39.8	17.3	6.1
Water well drilling	6,154	250,117	18,549	5,016	3,478	34,779	34,856	40.7	19.3	20.3	38.4	28.5	17.9	21.[illegible]
Miscellaneous special trade contractors	77,864	2,129,434	173,660	55,075	33,472	401,474	368,202	9.9	4.6	5.2	9.4	5.2	7.7	16.1
Contractors not allocable	39,920	858,230	33,277	14,748	8,459	171,371	138,591	4.2	3.4	31.7	6.6	23.3	18.3	1.3
Manufacturing	202,776	7,916,205	349,009	192,098	73,520	1,632,932	948,859	2.5	2.4	4.0	1.1	5.9	2.1	5.9
Food and kindred products	6,994	874,782	17,578	11,828	5,796	81,858	37,958	22.8	7.7	13.0	5.0	15.0	12.1	21.9
Textile mill products	2,606	109,446	5,365	2,031	755	22,593	8,984	76.7	29.6	105.2	89.8	25.8	70.3	50.5
Apparel and other textile products	7,634	423,030	6,322	13,451	1,680	159,817	42,745	11.7	18.6	15.1	25.0	26.9	14.5	13.5
Lumber and wood products, except furniture	47,246	1,905,449	146,847	54,413	24,966	422,797	206,330	6.6	9.1	11.5	15.3	16.8	20.0	9.3
Furniture and fixtures	6,143	274,865	8,010	5,483	1,283	62,640	35,386	16.4	23.8	9.2	3.0	53.6	26.0	26.4
Printing, publishing, and allied industries	39,492	1,079,654	41,540	24.747	10,049	212,773	167,871	5.7	9.4	4.9	10.1	5.0	9.3	12..
Chemicals and allied products	2,384	94,558	1,807	1,651	1,291	13,187	5,638	54.3	27.9	14.1	55.5	46.5	45.2	86.4
Leather and leather products	2,122	72,269	882	1,527	196	16,871	3,138	27.7	10.5	11.8	13.9	56.1	17.3	59.5
Stone, clay, and glass products	14,599	487,936	24,491	17,297	4,785	92,046	52,307	5.4	9.3	16.2	29.8	5.6	11.7	31.3
Primary metal industries	1,439	109,747	4,848	2,483	763	21,238	14,447	24.7	36.9	64.1	62.4	58.7	50.3	49.5

Footnotes at end of table.

Table 2.1--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Businesses with and without net profit							Coefficient of variation (Percent)[1]						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufacturing—Continued														
Fabricated metal products	9,656	481,073	16,764	12,277	3,915	124,334	75,037	18.6	26.7	37.8	34.9	34.9	42.5	18.9
Machinery, except electrical	21,598	807,426	38,893	20,136	7,771	189,994	156,481	1.3	7.6	10.6	16.2	26.7	0.8	4.3
Electrical and electronic equipment	5,527	163,938	5,507	3,377	1,978	28,523	18,354	7.3	38.6	61.8	65.9	53.8	27.3	87.[illegible]
Transportation equipment	3,487	152,631	5,550	3,406	1,177	25,625	(*)	25.9	23.0	9.6	25.1	42.7	1[illegible].8	(*)
Other manufacturing industries	29,413	826,036	23,506	17,134	6,933	152,807	117,967	1.6	12.9	8.6	14.0	19.6	7.5	21.[illegible]
Manufacturing not allocable	2,436	53,365	1,099	857	(*)	5,829	7,085	35.1	18.4	18.1	31.4	(*)	51.8	58.9
Transportation, communication, electric, gas, and sanitary services	338,844	7,856,050	822,474	348,285	170,602	1,082,869	1,100,207	3.4	3.4	2.0	0.2	1.5	6.5	5.9
Local and interurban passenger transit	50,665	500,019	52,797	14,609	11,183	74,903	135,813	1.7	14.4	11.7	20.4	9.2	30.6	1.5
Taxicabs	31,371	236,427	19,660	6,277	2,691	24,227	69,809	1.8	3.9	18.3	8.2	9.2	3.0	7.3
Other passenger transportation	19,294	263,592	33,137	8,332	8,492	50,676	66,004	1.5	23.9	7.8	29.6	22.4	43.8	4.6
Trucking and warehousing	233,743	5,979,251	664,586	295,081	132,240	793,562	799,154	4.4	6.2	2.0	0.3	0.8	10.0	9.5
Trucking, local and long distance	231,726	5,834,623	659,333	290,346	128,884	767,534	787,283	3.9	5.1	2.3	0.2	0.2	8.9	7.9
Public warehousing and trucking terminals	2,017	144,628	5,253	4,735	3,356	26,028	11,871	71.0	49.2	45.4	33.7	23.6	41.2	112.8
Water transportation	8,561	197,734	29,582	6,850	10,533	26,513	10,611	14.8	22.8	6.5	14.1	0.9	6.4	16.4
Air transportation	6,116	110,933	13,236	3,571	4,178	10,513	2,132	29.1	36.2	38.0	57.9	43.1	18.5	88.[illegible]
Transportation services	11,127	529,109	12,773	9,282	2,365	66,685	44,706	24.2	5.4	4.8	8.6	24.1	0.9	3.5
Passenger transportation arrangement	6,266	356,330	3,405	3,337	756	41,689	22,369	29.7	16.9	2.4	25.8	8.3	23.2	30.4
Freight transportation arrangement	995	49,659	1,153	3,288	172	4,771	7,413	11.2	1.1	23.5	18.3	77.8	50.4	40.4
Other transportation services	3,866	123,120	8,215	2,657	1,437	20,225	14,924	24.3	25.1	9.8	24.8	53.2	62.8	14.9
Communication	3,209	105,465	6,103	4,166	1,840	25,716	11,870	53.6	26.5	48.7	31.6	25.1	0.5	35.8
Electric, gas, and sanitary services	25,423	433,539	43,397	14,726	8,263	84,977	95,921	6.0	7.5	4.5	24.4	21.3	15.6	7.8
Wholesale and retail trade	2,172,991	124,206,842	1,611,021	2,122,336	652,129	9,160,179	8,300,117	1.6	2.7	(2)	0.5	1.7	1.1	[illegible]
Wholesale trade	343,693	30,177,161	335,019	286,221	131,384	1,382,734	2,369,181	1.8	7.7	2.4	2.1	4.9	3.0	4.2
Motor vehicles and automotive equipment	18,842	1,782,478	17,776	17,321	9,213	111,836	140,832	5.4	3.6	2.9	9.9	21.9	3.7	15.3
Lumber and construction materials	8,568	920,695	14,229	10,136	5,492	53,654	93,327	15.5	4.2	26.0	7.6	6.7	9.5	10.3
Electrical goods	10,671	491,153	6,657	6,372	2,750	39,347	71,699	17.5	12.4	28.2	7.0	39.8	21.1	4.5
Hardware, plumbing, and heating equipment	5,934	419,746	4,525	5,511	2,084	26,228	57,186	18.5	20.6	4.1	4.7	4.7	7.4	24.5
Farm machinery and equipment	10,293	2,135,136	17,487	17,588	14,481	110,638	90,205	6.6	25.5	11.2	14.8	36.2	21.1	21.2
Other machinery, equipment, and supplies	31,738	1,669,749	27,447	19,133	10,955	126,068	224,492	0.7	4.9	1.6	10.9	10.9	7.3	17.7
Other durable goods	44,532	2,103,145	37,873	20,678	15,122	106,589	308,401	5.6	4.7	19.9	18.1	9.2	18.6	14.1
Drugs, chemicals, and allied products	12,173	294,421	5,224	3,146	1,645	17,837	43,419	3.2	24.3	32.8	51.6	27.4	48.0	1.3
Apparel, piece goods, and notions	14,187	599,924	6,389	3,487	3,170	24,743	120,608	16.3	4.6	12.3	30.6	7.4	28.6	11.4
Groceries and related products	38,586	7,214,622	55,866	41,900	13,749	337,253	303,341	(2)	34.6	2.7	18.6	30.1	35.2	3.5
Farm product raw materials	14,014	4,877,314	25,442	10,495	16,643	59,412	74,481	8.0	1.4	11.2	7.0	12.4	2.2	14.7
Alcoholic beverages	1,849	616,045	5,478	10,488	1,929	33,804	29,816	36.0	10.7	6.7	12.5	20.7	8.1	32.2
Other nondurable goods	82,229	5,926,200	91,051	101,619	30,200	299,031	438,863	7.5	12.8	9.3	2.7	14.6	23.3	1.0
Wholesalers not allocable	50,077	1,126,533	19,575	18,347	3,951	36,294	372,511	4.7	1.3	10.9	5.3	0.8	1.8	11.3
Retail trade	1,783,509	92,331,276	1,251,772	1,809,867	509,903	7,656,256	5,758,177	1.4	1.1	0.4	0.1	1.5	0.9	1.4
Building materials and garden supplies	59,620	4,576,379	71,607	89,360	44,063	370,448	343,908	11.2	2.3	3.8	1.0	6.5	2.7	7.6
Building materials dealers	18,117	1,607,145	28,179	33,988	9,982	167,739	122,167	15.6	11.8	5.4	10.5	4.4	21.2	13.2
Hardware stores	20,586	1,631,836	20,813	31,913	12,774	121,750	151,650	0.7	4.7	5.3	3.4	3.3	5.1	5.2
Retail nurseries and garden stores	15,276	435,797	13,772	12,517	5,346	51,214	35,169	27.4	33.2	31.0	43.4	46.4	32.2	54.9
Mobile home dealers	5,641	901,601	8,843	10,942	15,961	29,745	34,922	8.9	8.0	13.1	15.4	2.9	10.0	43.8
General merchandise stores	33,264	2,271,325	25,504	36,513	13,847	139,518	142,297	5.1	4.5	1.0	15.1	16.8	6.3	6.1
Variety stores	9,491	609,808	6,859	9,603	3,831	45,166	46,511	12.3	13.5	4.7	21.3	14.7	12.0	16.0
Other general merchandise stores	23,773	1,661,517	18,645	26,910	10,016	94,352	95,786	2.2	1.2	3.0	12.9	17.7	15.0	1.[illegible]
Food stores	195,231	18,377,718	186,563	278,742	59,331	1,012,963	841,619	0.9	3.1	0.8	2.4	0.1	4.1	2.6
Grocery stores	144,138	15,494,479	143,875	236,422	48,751	749,807	614,826	2.0	2.6	2.4	3.5	1.7	3.9	4.0
Meat markets and freezer provisioners	13,353	1,262,617	11,895	11,547	3,375	79,815	76,283	0.1	4.9	8.1	6.8	18.7	10.7	10.1
Fruit stores and vegetable markets	8,866	415,484	5,360	5,196	712	17,373	35,520	16.2	24.5	31.8	3.8	72.5	47.4	19.4
Candy, nut, and confectionery stores	8,229	228,071	3,807	4,518	1,477	9,093	20,066	14.5	2.4	20.8	0.9	12.8	35.3	5.2
Retail bakeries	12,723	566,509	14,590	16,306	3,101	128,915	65,413	11.7	11.4	27.0	6.6	5.8	12.6	29.9
Other food stores	7,922	410,558	7,036	4,553	1,915	27,960	29,511	2.2	16.1	29.1	9.2	32.4	27.4	13.3
Automotive dealers and service stations	275,793	30,701,902	233,946	434,499	123,834	2,154,522	1,386,268	0.9	2.8	0.3	0.2	0.6	3.3	2.5
New and used car dealers	13,055	4,320,156	18,181	33,844	32,710	237,870	125,408	4.1	2.2	4.6	10.3	1.2	8.3	6.9
Used car dealers	30,957	2,414,055	12,270	26,528	16,461	70,402	100,181	2.0	2.3	8.8	3.2	12.1	10.7	6.5
Auto and home supply stores	18,913	1,500,629	21,041	25,813	9,028	148,098	113,878	8.4	0.6	3.1	1.4	12.6	7.8	2.2
Gasoline service stations	194,534	20,734,712	163,259	319,191	44,514	1,613,642	983,409	1.6	4.0	3.0	1.6	0.3	5.6	5.3
Boat and other automotive dealers	18,334	1,732,350	19,195	29,123	21,121	84,510	63,392	21.3	3.8	7.7	3.4	5.0	6.3	1.3

Footnotes at end of table.

Table 2.1--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Businesses with and without net profit							Coefficient of variation (Percent)[1]						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and retail trade—Continued														
Retail trade—Continued														
Apparel and accessory stores	63,132	3,346,261	36,534	70,661	20,542	320,270	326,627	2.2	[illegible]	5.8	7.5	[illegible]	4.1	4
Men's and boys' clothing and furnishings stores	6,695	566,866	6,684	12,583	4,787	58,697	46,762	22.0	[illegible]	8.7	6.7	27.0	1.8	[illegible]
Women's ready-to-wear stores	19,291	1,165,911	13,456	23,827	5,219	107,712	99,020	7.2	1.5	8.2	10.7	3.3	1.4	[illegible]
Women's accessory and specialty stores	3,930	84,048	1,360	1,748	279	7,643	8,321	22.0	11.7	[illegible]	10.9	20.2	58.7	4.[illegible]
Family clothing stores	7,980	460,758	4,396	10,235	2,915	35,112	48,073	21.8	24.6	20.[illegible]	45.2	63.6	21.6	13.[illegible]
Shoe stores	8,460	552,529	3,924	10,738	3,839	54,694	63,217	10.2	3.9	14.3	2.5	14.[illegible]	2.6	13.[illegible]
Furriers and fur shops	1,430	24,972	(*)	(*)	(*)	(*)	7,592	32.2	35.1	(*)	(*)	(*)	(*)	35.[illegible]
Other apparel and accessory stores	15,346	491,177	6,485	10,875	3,443	55,326	53,642	5.6	4.2	[illegible]	6.8	8.5	20.8	2.[illegible]
Furniture and home furnishings stores	87,732	5,285,262	80,480	106,955	45,647	512,842	416,970	15.7	1.4	9.4	8.9	3.2	1.1	[illegible]
Furniture stores	25,167	1,620,909	24,544	34,805	13,519	161,606	154,518	12.3	13.9	10.9	9.9	27.4	18.7	14.[illegible]
Home furnishings, except appliances	22,802	1,016,948	16,949	19,802	7,962	125,698	83,469	6.7	9.9	0.8	1.6	7.3	[illegible]	2.[illegible]
Household appliance stores	14,737	1,184,873	15,438	19,874	10,292	108,154	77,504	29.0	8.0	30.3	27.3	17.7	0.3	1.[illegible]
Radio, television, and music stores	25,026	1,462,532	23,549	32,474	13,874	117,384	101,479	19.5	21.0	24.4	22.3	7.3	20.9	25.[illegible]
Eating and drinking places	271,612	11,481,737	321,825	473,370	104,247	1,959,660	959,482	0.9	0.5	3.1	0.3	6.5	1.[illegible]	[illegible]
Eating places	183,042	8,182,754	233,842	306,102	71,280	1,592,769	642,254	3.7	2.3	1.5	0.1	6.7	2.4	
Drinking places	88,570	3,298,983	87,983	167,268	32,967	366,891	317,228	4.8	4.0	15.2	1.2	6.1	5.2	3.2
Miscellaneous retail stores	774,301	15,713,616	283,749	308,134	93,291	1,144,424	1,302,404	0.8	3.0	6.7	4.7	1.1	0.7	2.[illegible]
Drug stores and proprietary stores	21,803	2,690,622	28,223	46,471	13,342	282,925	279,127	2.2	1.7	1.9	14.8	10.7	6.7	[illegible]
Liquor stores	26,508	3,175,583	27,030	80,569	12,938	143,662	174,640	11.4	3.4	1.3	0.5	17.[illegible]	1.1	4.[illegible]
Used merchandise stores	61,749	686,786	17,923	13,653	5,472	33,100	40,762	7.1	18.5	39.4	5.8	4.7	15.3	13.6
Sporting goods and bicycle shops	26,451	1,048,685	18,007	23,168	7,759	74,724	65,829	9.5	0.9	4.3	4.5	12.2	7.6	14.4
Book stores	5,542	124,825	1,889	1,970	799	11,200	14,301	25.2	14.7	26.4	27.2	9.4	34.[illegible]	12.5
Stationery stores	3,458	202,022	2,213	2,340	769	19,921	20,894	5.8	4.3	1.7	39.3	37.2	11.2	16.9
Jewelry stores	18,235	705,937	8,739	14,698	3,592	55,109	109,164	31.5	7.6	11.4	3.3	2.9	2.3	4.2
Hobby, toy, and game shops	10,604	182,861	3,380	3,604	1,138	11,764	12,716	14.0	14.7	15.4	32.7	13.4	18.7	40.8
Camera and photographic supply stores	1,175	108,989	1,740	1,347	711	6,613	13,318	5.9	26.9	68.5	3.4	39.0	48.2	22.[illegible]
Gift, novelty, and souvenir shops	30,252	589,360	13,263	13,265	4,921	52,387	35,396	8.1	1.6	3.8	14.0	4.9	1.3	6.[illegible]
Luggage and leather goods stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	[illegible]
Sewing, needlework, and piece goods stores	10,753	223,334	3,374	4,597	1,530	20,672	12,735	2.1	2.4	0.5	6.3	15.7	17.8	39.5
Mail order houses	12,456	142,846	3,527	1,553	1,479	13,088	25,441	0.8	12.4	14.0	11.8	8.6	4.3	27.[illegible]
Merchandising machine operators	25,094	489,388	39,640	10,793	5,177	30,661	23,909	0.3	23.2	17.6	6.0	19.2	28.4	59.4
Direct selling organizations	418,024	1,819,283	36,319	15,226	10,500	37,041	147,925	4.0	2.2	5.2	5.3	14.0	3.0	[illegible]
Fuel and ice dealers	12,965	757,869	22,209	15,420	4,855	51,853	74,646	16.9	21.6	12.1	8.2	22.5	21.6	9.8
Florists	20,078	904,205	23,852	28,067	7,386	135,173	79,515	6.6	9.1	10.4	22.3	1.4	9.6	27.4
Cigar stores and stands	1,932	73,929	814	1,530	(*)	(*)	9,380	111.6	92.9	13.1	98.0	(*)	(*)	101.0
Other miscellaneous retail stores	66,511	1,771,889	31,521	29,767	10,575	161,178	159,196	2.4	12.8	13.8	14.7	9.9	30.1	18.8
Retail trade not allocable	22,824	577,076	11,564	11,633	5,101	41,609	38,602	7.8	3.5	32.8	10.1	22.1	8.2	[illegible]
Wholesale and retail trade not allocable	45,789	1,698,405	24,230	26,248	10,842	121,189	172,759	4.3	3.3	11.8	10.6	22.9	7.4	2.6
Finance, insurance, and real estate	666,036	10,072,398	389,041	212,954	382,982	529,263	3,591,823	1.9	0.4	2.7	4.2	9.6	1.0	[illegible]
Finance	31,332	721,597	13,342	5,737	37,631	26,985	151,337	5.3	4.2	11.1	27.1	16.9	14.1	7.5
Banking	796	21,290	364	295	2,681	(*)	5,471	59.4	39.4	82.8	100.9	43.4	(*)	2.[illegible]
Credit agencies other than banks	6,796	114,796	2,656	2,142	14,469	8,874	41,984	5.5	12.4	3.8	33.0	10.5	1.4	30.7
Security, commodity brokers, and services	23,740	585,511	10,322	3,300	20,481	16,246	103,882	7.5	4.1	12.4	16.6	32.7	30.6	1.4
Security brokers and dealers, except underwriting syndicates	16,098	404,684	6,114	2,215	13,115	12,383	69,674	12.3	5.3	2.8	1.5	33.8	42.8	7.1
Commodity contracts brokers; exchanges; and services	7,642	180,827	4,208	1,085	7,366	3,863	34,208	2.9	1.4	26.5	53.6	30.9	8.5	18.7
Insurance agents, brokers, and service	194,209	3,559,133	69,108	28,504	26,870	267,210	1,521,274	0.3	2.9	6.2	7.4	7.6	2.6	1.2
Real estate	440,495	5,791,668	306,591	178,713	318,481	235,068	1,919,212	3.2	3.0	1.5	2.9	10.2	1.0	0.4
Operators and lessors of buildings	23,469	561,053	110,336	71,929	138,811	37,143	-43,626	8.7	10.0	12.2	16.8	12.2	9.9	22.0
Lessors, other than buildings	57,020	141,904	37,010	29,613	23,079	5,662	-10,702	3.6	7.5	9.7	5.7	15.3	2.5	44.4
Real estate agents, brokers, and managers	325,171	4,107,246	133,542	58,468	104,472	116,175	1,713,376	3.4	1.0	5.2	6.1	1.6	1.6	1.5
Title abstract companies	1,940	39,772	678	509	(*)	7,193	20,003	2.6	27.0	22.9	19.2	(*)	4.1	25.0
Subdividers and developers, except cemeteries	7,592	364,699	9,509	9,803	34,307	18,978	43,069	9.8	34.5	25.3	9.5	33.4	21.0	17.3
Cemetery subdividers and developers	1,837	17,421	108	82	(*)	(*)	6,607	4.6	5.7	74.1	57.9	(*)	(*)	8.2
Combined real estate, insurance, loans, law offices	23,466	559,573	15,408	8,309	17,358	49,583	190,485	7.9	4.3	5.6	7.9	6.6	5.4	9.[illegible]

Footnotes at end of table.

Table 2.1—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars

Industry	Businesses with and without net profit							Coefficient of variation (Percent)[1]						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services	2,693,126	44,863,778	1,994,290	989,164	586,236	6,678,064	15,787,423	1.3	1.2	6.7	1.6	2.8	1.7	[illegible]
Hotels and other lodging places	91,851	2,059,503	297,109	149,075	178,169	276,957	101,455	4.4	0.6	3.4	2.2	5.9	2.4	[illegible]
Hotels	6,544	262,637	22,246	15,942	15,263	54,759	(*)	14.6	30.9	18.0	20.3	3.2	24.9	(*)
Motels, motor hotels, and tourist courts	41,608	1,262,325	186,526	89,836	110,034	180,830	84,325	5.9	9.7	6.5	10.1	11.0	14.1	18.0
Sporting and recreational camps	7,516	127,718	18,864	7,566	5,755	12,736	-4,143	34.3	15.4	24.8	37.3	44.7	25.5	49.1
Trailering parks and camp sites	18,489	273,496	53,109	23,388	37,245	12,172	14,902	9.0	12.2	0.7	8.2	8.3	33.9	48.0
Other lodging places	17,694	129,307	16,364	12,343	9,872	16,360	2,406	9.3	29.5	18.1	20.6	6.8	68.0	[illegible]
Personal services	582,446	6,196,732	351,893	177,681	76,639	1,265,794	1,537,324	1.9	2.9	2.7	4.8	3.8	4.3	1.5
Coin-operated laundries and dry cleaning	31,858	524,115	80,084	17,264	18,740	63,671	45,184	9.1	20.6	34.8	23.4	23.4	34.8	[illegible]
Other laundry, cleaning, and garment services	63,806	1,284,851	81,217	44,268	18,647	328,494	201,162	5.7	10.2	19.8	25.1	0.3	23.5	5.[illegible]
Photographic studios, portrait	38,294	501,181	29,373	10,534	6,838	50,315	89,442	0.8	11.9	7.0	2.8	23.2	11.4	1.8
Beauty shops	213,326	1,954,140	73,223	60,683	13,034	587,826	504,390	5.8	0.2	2.9	3.4	3.9	5.4	1.5
Barber shops	108,097	737,810	19,423	15,175	3,849	116,335	365,117	0.6	2.2	8.6	10.3	24.2	20.3	4.3
Shoe repair and hat cleaning shops	16,596	210,536	5,902	4,176	1,046	28,434	64,613	2.6	5.8	10.6	3.	30.[illegible]	19.2	3.7
Funeral service and crematories	12,534	699,086	45,941	21,242	11,312	72,584	155,880	11.8	8.9	8.3	4.5	10.1	(2)	3.[illegible]
Miscellaneous personal services	97,935	285,013	16,230	4,339	3,173	18,135	111,536	4.1	3.5	24.8	4.6	2.9	46.8	11.5
Business services	434,645	4,773,711	216,918	83,532	55,958	655,904	1,443,825	0.6	[illegible]	7.9	12.5	20.9	16.1	[illegible]
Advertising	21,614	556,374	11,926	4,673	3,630	46,499	94,424	14.4	32.9	25.8	69.2	7.6	79.2	19.3
Services to buildings	71,943	719,437	33,124	16,943	5,384	195,146	207,014	7.6	1.6	19.3	6.4	17.6	6.1	12.3
Computer and data processing services	10,027	104,336	3,301	1,227	514	16,810	37,634	16.3	13.6	21.1	5.7	30.2	23.4	31.3
Management and public relations	101,706	973,018	26,955	8,300	12,418	66,510	466,162	5.0	17.7	5.1	5.5	22.8	29.9	19.8
Equipment rental and leasing	14,602	343,240	69,145	11,713	13,495	45,992	35,369	3.1	29.0	18.8	18.8	17.7	51.0	28.4
Other business services	214,753	2,076,406	72,467	40,676	20,5[illegible]7	284,947	603,222	0.6	3.3	7.3	10.6	34.1	17.4	6.2
Automobile repair and services	169,277	4,265,410	173,682	117,849	51,824	724,162	602,823	4.4	1.4	14.1	1.7	22.4	4.4	4.4
Automotive rentals, without drivers	11,857	158,125	44,958	8,991	9,608	10,833	[illegible]	4.0	8.1	39.9	22.1	28.8	39.5	[illegible]
Automobile parking	2,479	81,241	999	3,987	856	17,621	12,032	61.8	106.1	96.9	111.2	109.8	114.0	[illegible]
Automotive top and body repair shops	33,483	1,040,436	23,803	28,226	7,389	235,867	160,630	11.1	6.2	5.8	22.9	50.6	8.4	4.[illegible]
General automotive repair shops	86,872	2,067,394	55,152	51,589	19,373	299,077	301,441	1.7	7.5	0.2	12.6	22.3	10.3	5.8
Other automotive repair shops	17,207	505,926	13,212	12,363	4,329	92,574	80,811	6.6	23.1	31.1	38.5	28.0	36.9	20.9
Automotive services, except repair	17,379	412,288	35,558	12,693	10,269	68,190	45,458	8.2	12.2	23.6	3.4	10.6	3.7	14.2
Miscellaneous repair services	207,419	2,419,332	87,985	51,604	18,479	296,900	567,759	1.2	1.0	8.4	3.1	8.1	4.6	1.9
Radio and TV repair shops	40,310	477,668	14,190	10,269	3,389	53,006	105,571	3.2	7.1	2.2	15.3	9.9	9.4	4.1
Electrical repair shops, except radio and TV	27,222	301,011	9,576	5,887	2,146	33,849	62,334	6.6	0.1	3.7	20.0	12.7	29.6	3.[illegible]
Reupholstery and furniture repair	25,211	354,798	9,214	8,798	2,215	61,048	73,492	15.3	0.2	4.2	17.3	20.1	4.6	4.7
Other miscellaneous repair shops	114,676	1,285,855	55,005	26,650	10,729	148,997	326,362	2.8	4.4	12.8	1.7	23.8	3.9	1.5
Motion pictures	11,390	202,442	10,845	4,721	1,382	23,447	25,881	14.3	3.0	2.6	6.4	4.1	2.1	7.5
Motion picture production, distribution, and services	8,441	94,914	4,837	802	467	8,285	16,686	17.2	43.4	21.6	45.8	30.0	64.9	40.[illegible]
Motion picture theaters	2,949	107,528	6,008	3,919	915	15,162	9,195	5.9	43.9	12.7	17.1	9.2	32.3	93.6
Amusement and recreation services, except motion pictures	192,122	1,933,583	191,132	50,366	34,780	233,974	111,707	1.9	3.3	3.5	11.2	29.4	4.3	31.1
Producers, orchestras, and entertainers	74,657	553,050	22,761	5,112	2,673	73,168	162,598	0.8	3.5	12.6	14.3	2.2	5.4	1.9
Billiard and pool establishments	5,621	70,392	3,728	2,839	868	10,072	11,282	48.2	38.7	28.6	67.6	49.8	37.6	35.9
Bowling alleys	1,712	81,655	11,781	5,031	2,509	14,652	5,339	11.2	50.0	10.9	26.6	63.3	53.4	93.9
Other amusement and recreation services	110,132	1,228,486	152,862	37,384	28,730	136,082	-67,512	1.6	12.2	7.8	21.9	42.9	13.0	60.4
Medical and health services	401,203	15,229,974	427,966	247,736	115,983	2,105,584	7,830,024	1.5	(2)	3.9	2.7	3.7	1.4	0.7
Offices of physicians	150,317	7,692,610	193,340	101,864	30,998	917,056	4,511,978	1.4	(2)	1.2	0.6	11.1	0.6	0.6
Offices of dentists	89,986	4,477,070	132,947	74,366	39,254	670,370	2,141,148	2.7	1.0	2.4	2.5	1.1	1.5	1.6
Offices of osteopathic physicians	4,842	210,370	5,818	2,939	573	24,063	119,806	38.2	12.7	17.8	10.9	40.1	1.5	9.1
Offices of chiropractors	16,894	343,560	17,693	6,931	6,861	26,633	169,342	12.4	6.4	23.8	21.5	9.8	24.6	5.9
Offices of optometrists	15,357	781,700	14,673	9,849	3,444	76,842	281,297	24.1	15.9	23.9	23.5	28.5	21.4	10.9
Registered and practical nurses	61,008	264,223	1,795	706	(*)	(*)	217,252	1.2	3.1	74.0	8.9	(*)	(*)	2.[illegible]
Nursing and personal care facilities	19,617	729,142	39,461	38,131	28,340	281,425	73,833	0.4	13.4	28.4	10.7	28.8	8.9	1.9
Hospitals	191	79,577	2,474	4,315	2,107	35,034	5,380	19.0	6.2	21.4	7.5	71.7	7.1	25.9
Medical laboratories	1,712	55,940	1,260	1,172	(*)	14,603	16,848	36.7	3.2	30.1	7.8	(*)	10.5	43.5
Dental laboratories	6,274	144,857	3,176	2,465	635	26,013	50,993	3.1	6.7	13.0	19.8	9.5	9.9	7.2
Other medical and health services	35,005	450,925	15,329	4,998	3,456	31,860	242,147	0.8	1.6	0.3	6.6	29.5	1.2	4.4
Legal services	135,083	3,775,593	83,166	45,000	21,397	452,805	2,043,376	2.4	1.3	4.8	4.1	3.4	3.9	1.2
Educational services	118,701	643,242	39,090	15,075	8,273	119,194	179,168	10.4	7.9	21.6	3.5	13.5	0.1	8.9
Engineering and architectural services	73,056	1,354,920	37,310	20,295	8,616	279,739	469,428	5.2	1.1	14.0	10.6	1.9	2.1	2.8
Accounting, auditing, and bookkeeping services	125,882	1,207,592	46,051	18,919	10,694	206,094	584,001	3.6	8.9	14.6	16.0	14.1	17.0	4.9
Certified public accountants	24,255	547,452	17,633	8,616	3,679	112,705	259,532	8.9	2.3	9.6	8.2	22.4	7.7	2.2
Other accounting, auditing, and bookkeeping services	101,627	660,140	28,418	10,303	7,015	93,389	324,469	2.3	14.4	17.8	22.5	33.3	28.3	7.0
Other services	150,051	805,744	31,143	7,311	4,042	37,610	290,652	1.2	4.6	12.5	8.3	24.1	5.8	14.3
Nature of business not allocable	36,699	722,383	21,279	12,469	6,731	91,380	95,606	13.6	28.3	17.3	28.2	33.8	35.0	1.4

(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

[1]This is the standard error of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 7 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[2]Less than 0.05 percent.

[illegible] .—INCOME STATEMENT FOR SELECTED INDUSTRIES

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All industries	Agriculture, forestry, and fishing										Mining
		Total	Farms							Landscape and horticultural services	Other agricultural services, forestry, and fishing	
			Total	Field crop	Fruit, tree nut, and vegetable	Horticultural specialty	Livestock	Animal specialty	Farms not allocable			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
BUSINESSES WITH AND WITHOUT NET PROFIT												
Number of businesses	10,172,792	3,206,381	3,007,181	1,061,476	132,524	16,650	1,499,890	61,471	235,[illegible]	66,255	32,945	51,411
Business receipts	275,993,721	51,596,105	48,638,386	14,109,635	2,349,086	356,608	30,845,544	317,141	660,372	895,847	2,061,872	1,651,406
Income from sales and operations	269,878,864	46,348,653	43,408,121	11,512,453	2,135,217	342,899	28,672,400	269,313	475,839	894,6[illegible]	2,045,84[illegible]	1,626,294
Other business income	6,114,857	5,247,452	5,230,265	2,597,182	213,869	13,709	2,173,144	47,828	184,533	[illegible],156	16,031	25,11[illegible]
Business deductions, total	236,880,501	46,367,109	43,940,832	11,267,086	2,143,352	304,394	29,005,901	410,528	809,571	666,661	1,759,616	1,664,629
Cost of sales and operations, total	153,668,874	30,636,632	29,794,553	6,010,384	1,395,683	243,512	21,378,841	296,049	470,084	255,888	586,191	3[illegible]7,[illegible]
Inventory, beginning-of-year	13,005,800	1,729,213	1,706,792	208,2[illegible]2	26,479	7,257	1,359,846	19,283	85,725	1,746	20,635	4,3[illegible]
Merchandise purchased	106,475,405	9,903,112	9,520,990	407,449	56,554	25,291	8,875,823	54,602	1[illegible],271	62,414	319,708	65,[illegible]
Cost of labor	10,685,440	2,851,447	2,640,261	813,795	458,911	72,317	1,206,312	32,762	56,164	100,107	111,079	54,022
Material and supplies	8,557,481	1,065,208	925,071	252,945	84,626	26,864	527,729	17,383	15,524	69,642	70,495	2[illegible],655
Other costs	29,149,967	17,017,872	16,904,366	4,482,048	800,839	118,525	11,315,104	191,429	296,421	26,599	86,907	169,437
Less: Inventory, end-of-year	14,205,219	1,930,220	1,902,927	154,055	31,726	6,742	1,605,973	19,410	85,021	4,660	22,633	4,945
Depreciation	11,601,455	5,522,507	5,290,497	1,869,409	247,491	19,641	2,961,987	58,441	133,528	63,241	168,769	142,272
Taxes	6,212,116	1,763,947	1,699,650	675,270	127,583	14,000	820,599	9,453	52,745	22,[illegible]81	42,116	6[illegible],3[illegible]
Rent	6,765,398	1,637,274	1,583,654	723,717	87,508	4,003	733,866	7,293	27,267	15,385	38,235	47,586
Repairs	5,036,365	2,464,222	2,342,836	893,919	120,821	10,650	1,246,046	15,516	55,884	37,726	83,660	39,[illegible]92
Salaries and wages	16,943,176	298,605	-	-	-	-	-	-	-	84,713	213,892	114,[illegible]
Insurance	3,440,935	810,843	743,791	290,779	45,774	5,904	375,439	9,717	16,178	24,491	42,561	2[illegible],588
Legal and professional fees	719,899	10,438	-	-	-	-	-	-	-	2,730	7,708	12,248
Commissions	1,695,516	16,528	-	-	-	-	-	-	-	1,132	15,396	3,8[illegible]
Amortization	30,671	1,663	1,355	74	36	-	1,208	-	(*)	(*)	201	369
Pension and profit-sharing plans	90,689	4,831	3,789	1,652	245	(*)	1,487	(*)	(*)	(*)	673	621
Employee benefit programs	152,790	7,324	6,178	1,282	498	(*)	4,154	(*)	107	469	677	2,079
Interest	4,669,189	2,507,095	2,458,738	793,894	116,778	6,061	1,475,623	13,512	52,870	8,879	39,478	48,602
Bad debts	360,814	2,531	-	-	-	-	-	-	-	425	2,106	2,428
Depletion	216,203	4,613	4,564	3,318	(*)	(*)	761	(*)	109	-	49	176,499
Other business deductions	25,276,411	678,056	11,227	3,388	878	(*)	5,890	(*)	(*)	148,925	517,904	683,557
Net profit (less loss)	39,113,220	5,228,996	4,697,554	2,842,549	205,734	52,214	1,839,643	-93,387	-149,199	229,186	302,256	-13,22[illegible]
Net profit	46,442,653	8,686,371	7,995,121	3,520,262	416,249	69,469	3,796,511	47,851	144,779	244,880	446,370	252,195
Net loss	7,329,433	3,457,375	3,297,567	677,713	210,515	17,255	1,956,868	141,238	293,978	15,694	144,114	265,418
BUSINESSES WITH NET PROFIT												
Number of businesses	7,235,865	1,935,396	1,806,095	769,680	71,611	10,787	866,285	14,196	73,536	56,030	73,271	28,458
Business receipts	242,395,897	40,961,894	38,335,302	12,159,370	1,802,785	311,395	23,329,795	210,536	521,421	838,928	1,787,664	1,139,73[illegible]
Income from sales and operations	237,514,387	36,804,640	34,188,877	9,941,621	1,652,820	298,826	21,709,176	184,051	402,383	838,252	1,777,511	1,125,604
Other business income	4,881,510	4,157,254	4,146,425	2,217,749	149,965	12,569	1,620,619	26,485	119,038	676	10,153	14,126
Business deductions, total	195,953,244	32,275,523	30,340,181	8,639,108	1,386,536	241,926	19,533,284	162,685	376,642	594,048	1,341,294	887,535
Cost of sales and operations, total	129,955,862	21,515,867	20,789,367	4,657,937	941,206	197,238	14,613,187	125,820	253,979	233,791	492,709	234,889
Inventory, beginning-of-year	10,148,638	974,145	958,093	118,551	23,788	7,091	742,103	12,534	54,026	1,786	14,266	3,563
Merchandise purchased	93,070,748	7,456,519	7,117,116	332,597	42,399	24,573	6,602,488	29,815	85,244	58,653	280,750	54,189
Cost of labor	8,874,483	1,979,711	1,806,004	635,987	312,067	60,081	750,865	16,162	30,842	92,122	81,585	44,52[illegible]
Material and supplies	7,295,360	776,317	656,676	196,064	62,261	23,323	359,157	10,375	5,496	61,461	58,180	23,988
Other costs	21,855,791	11,418,432	11,320,935	3,508,917	529,315	88,569	6,986,295	68,583	139,256	23,258	74,239	112,342
Less: Inventory, end-of-year	11,289,158	1,089,257	1,069,457	134,179	28,624	6,399	827,721	11,649	60,885	3,489	16,311	3,713
Depreciation	8,338,823	3,721,853	3,565,124	1,427,829	144,029	13,490	1,922,522	16,352	40,902	52,421	104,308	73,594
Taxes	4,928,019	1,250,400	1,196,342	534,604	74,422	11,109	551,965	3,804	20,438	20,237	33,821	37,906
Rent	5,490,689	1,230,681	1,190,063	587,824	63,799	3,399	513,332	2,325	19,384	13,523	27,095	18,197
Repairs	3,699,616	1,697,035	1,609,394	678,194	73,768	8,748	820,228	5,469	22,987	32,216	55,425	25,326
Salaries and wages	14,724,361	271,042	-	-	-	-	-	-	-	78,321	192,721	76,023
Insurance	2,780,793	566,514	512,749	224,223	29,667	4,553	245,629	3,418	5,259	21,972	31,793	14,199
Legal and professional fees	584,672	7,921	-	-	-	-	-	-	-	2,230	5,691	5,192
Commissions	1,468,443	14,985	-	-	-	-	-	-	-	649	14,336	3,039
Amortization	17,030	198	136	45	(*)	-	89	-	-	-	(*)	(*)
Pension and profit-sharing plans	82,904	2,972	1,935	855	180	(*)	846	-	(*)	(*)	668	302
Employee benefit programs	131,782	4,362	3,582	716	365	-	2,380	(*)	(*)	255	525	1,832
Interest	2,930,388	1,495,693	1,461,436	521,417	58,631	3,097	859,486	5,426	13,379	7,441	26,816	16,549
Bad debts	259,817	2,247	-	-	-	-	-	-	-	422	1,825	772
Depletion	143,363	4,151	4,118	3,238	(*)	(*)	542	-	(*)	-	(*)	109,325
Other business deductions	20,416,682	489,602	5,935	2,226	410	31	3,078	(*)	(*)	130,201	353,466	270,304
Net profit	46,442,653	8,686,371	7,995,121	3,520,262	416,249	69,469	3,796,511	47,851	144,779	244,880	446,370	252,195

Footnote at end of table.

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Construction												Manufacturing	
	Total	General contractors and operative builders			Special trade contractors							Contractors not allocable	Total	Lumber and wood products, except furniture
		Total	Building contractors and operative builders	Other general contractors	Total	Plumbing, heating, and air conditioning	Painting, paper hanging, and decorating	Electrical work	Masonry, stonework, and plastering	Carpentering and flooring	Contractors, not elsewhere classified			
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
BUSINESSES WITH AND WITHOUT NET PROFIT														
Number of businesses	804,528	155,587	134,040	21,547	609,021	77,369	109,058	44,592	63,693	185,764	12[illegible],545	39,920	2[illegible]2,776	47,246
Business receipts	27,108,554	11,498,136	10,211,270	1,286,866	14,752,188	3,[illegible]66,277	1,387,960	1,669,147	2,005,843	2,364,999	4,157,962	858,23[illegible]	7,916,2[illegible]5	1,9[illegible]5,449
Income from sales and operations	27,044,035	11,458,712	10,174,620	1,284,[illegible]92	14,729,492	3,158,052	1,387,103	1,667,246	2,004,946	2,361,569	4,150,576	855,83[illegible]	7,8[illegible],9[illegible]	1,930,25[illegible]
Other business income	64,519	39,424	36,650	2,774	22,696	8,225	857	1,901	[illegible]97	3,430	7,386	2,399	2[illegible],305	5,19[illegible]
Business deductions, total	23,035,142	10,503,310	9,372,963	1,130,347	11,812,193	2,671,659	992,827	1,388,073	1,630,604	1,632,969	3,496,[illegible]61	719,639	6,967,346	1,699,[illegible]
Cost of sales and operations, total	15,518,943	7,916,141	7,392,674	523,467	7,199,841	1,818,107	535,707	999,583	980,160	1,013,531	1,852,753	402,961	4,195,326	716,403
Inventory, beginning-of-year	591,171	343,986	335,706	8,280	241,449	92,636	6,878	49,583	38,627	18,656	35,060	5,745	333,906	45,871
Merchandise purchased	4,535,291	1,651,487	1,561,767	89,720	2,738,840	1,044,928	83,350	475,715	226,871	294,000	613,976	144,964	2,368,046	335,587
Cost of labor	3,100,680	1,201,527	1,057,068	144,459	1,821,923	275,663	228,882	241,051	334,090	263,956	478,281	77,230	761,556	180,164
Material and supplies	4,121,504	2,165,586	1,999,586	166,000	1,870,244	362,262	145,735	241,757	299,465	289,005	532,420	75,674	527,126	85,598
Other costs	3,848,878	2,956,209	2,832,452	123,757	796,440	146,874	76,613	50,025	119,113	171,414	232,491	96,229	391,433	19,428
Less: Inventory, end-of-year	678,581	402,654	393,905	8,749	269,046	104,256	5,751	58,548	38,006	23,500	38,985	6,881	386,681	50,245
Depreciation	749,562	251,453	152,660	98,793	464,832	69,998	30,008	33,584	42,570	51,946	236,726	33,277	349,009	146,347
Taxes	510,545	177,536	140,812	36,724	318,261	67,506	33,998	40,086	46,857	31,674	98,140	14,748	92,898	54,413
Rent	265,215	105,928	51,268	54,560	152,888	27,729	12,731	9,646	14,420	17,087	71,275	6,499	88,595	52,536
Repairs	342,245	125,297	60,602	64,695	200,429	22,711	9,977	9,015	13,279	14,686	130,761	16,519	162,554	101,907
Salaries and wages	2,034,976	578,966	450,498	128,468	1,361,869	276,050	143,222	124,328	261,480	154,408	402,381	94,141	671,376	242,633
Insurance	412,603	135,425	101,795	33,630	264,300	52,088	27,466	26,088	32,381	31,217	95,060	12,878	33,7[illegible]2	52,791
Legal and professional fees	71,074	32,661	28,360	4,301	36,517	7,315	4,422	3,896	3,992	4,170	12,222	1,896	24,230	3,534
Commissions	107,035	63,481	58,546	4,935	38,896	11,636	2,344	1,099	1,997	5,698	16,422	4,658	3[illegible],5[illegible]8	4,063
Amortization	657	534	534	-	(*)	(*)	-	(*)	-	-	(*)	-	1,0[illegible]2	326
Pension and profit-sharing plans	19,253	7,717	4,843	2,874	11,264	2,085	1,688	1,540	1,857	(*)	3,532	(*)	3,311	213
Employee benefit programs	56,811	19,725	15,759	3,966	36,835	4,154	4,829	3,383	10,528	2,008	11,933	(*)	9,371	1,287
Interest	241,292	140,242	122,251	17,991	92,591	15,038	5,214	8,022	8,443	10,182	45,692	8,459	73,520	24,966
Bad debts	34,086	11,667	10,893	774	21,244	5,432	1,065	2,730	1,075	5,846	5,096	1,175	15,369	2,913
Depletion	4,238	451	(*)	232	3,787	(*)	(*)	(*)	-	(*)	(*)	-	6,038	5,087
Other business deductions	2,666,607	936,186	781,249	154,937	1,608,516	290,978	178,324	124,665	211,565	289,458	513,526	121,905	903,207	285,195
Net profit (less loss)	4,073,412	994,826	838,307	156,519	2,939,995	494,618	395,133	281,074	375,239	732,030	661,901	138,591	948,859	206,330
Net profit	4,375,622	1,162,713	986,105	176,608	3,063,344	514,391	409,731	292,420	386,706	745,846	714,250	149,565	1,106,562	239,62[illegible]
Net loss	302,210	167,887	147,798	20,089	123,349	19,773	14,598	11,346	11,467	13,816	52,349	10,974	157,703	33,290
BUSINESSES WITH NET PROFIT														
Number of businesses	709,696	128,920	110,643	18,277	546,321	67,504	102,494	38,981	59,751	176,093	101,498	34,455	145,736	38,278
Business receipts	24,409,578	9,904,723	8,777,214	1,127,509	13,713,241	2,961,646	1,267,137	1,577,782	1,883,182	2,271,107	3,752,387	791,614	7,098,593	1,705,116
Income from sales and operations	24,353,706	9,872,229	8,746,109	1,126,120	13,692,191	2,953,642	1,266,378	1,575,897	1,882,311	2,268,253	3,745,710	789,286	7,083,746	1,700,615
Other business income	55,872	32,494	31,105	1,389	21,050	8,004	759	1,885	871	2,854	6,677	2,328	14,847	4,501
Business deductions, total	20,033,956	8,742,010	7,791,109	950,901	10,649,897	2,447,255	857,406	1,285,362	1,496,476	1,525,261	3,038,137	642,049	5,992,031	1,465,496
Cost of sales and operations, total	13,642,020	6,679,862	6,233,020	446,842	6,599,296	1,690,618	451,758	934,556	906,530	944,476	1,671,358	362,862	3,627,618	595,252
Inventory, beginning-of-year	458,414	250,292	244,273	6,019	202,492	79,587	3,781	41,520	30,251	18,223	29,130	5,630	246,709	33,781
Merchandise purchased	4,054,132	1,411,870	1,331,035	80,835	2,510,470	964,757	67,126	434,607	205,547	275,128	563,305	131,792	2,024,471	279,666
Cost of labor	2,740,197	1,003,097	875,958	127,139	1,668,799	260,050	183,418	224,076	313,021	254,669	433,565	68,301	875,470	150,621
Material and supplies	3,633,725	1,826,832	1,689,694	137,138	1,732,015	337,332	133,618	235,974	279,127	270,716	475,248	74,878	458,441	74,032
Other costs	3,304,081	2,502,969	2,400,309	102,660	713,446	139,841	66,394	49,046	108,671	147,169	202,325	87,666	318,960	100,825
Less: Inventory, end-of-year	548,529	315,198	308,249	6,949	227,926	90,949	2,579	50,667	30,087	21,429	32,215	5,405	295,533	43,673
Depreciation	619,046	194,004	111,493	82,511	396,001	62,095	26,696	30,430	38,244	48,815	189,721	29,041	294,495	127,446
Taxes	439,002	143,905	112,790	31,115	282,480	62,136	27,059	37,148	42,329	29,813	83,995	12,617	165,639	46,939
Rent	210,970	78,377	35,358	43,019	127,000	24,192	11,080	8,229	12,855	16,166	54,478	5,593	159,480	55,730
Repairs	283,230	95,616	43,581	52,035	171,827	19,567	8,116	8,022	12,472	13,587	110,063	15,787	138,939	89,447
Salaries and wages	1,763,289	482,948	374,102	108,846	1,198,444	244,289	129,091	109,038	232,006	144,100	339,920	81,897	588,292	219,502
Insurance	358,781	110,957	81,573	29,384	236,223	48,190	24,660	24,302	28,900	29,465	80,706	11,601	117,433	45,569
Legal and professional fees	56,319	23,543	20,219	3,324	31,160	7,090	3,166	3,589	3,555	3,965	9,795	1,616	19,544	2,836
Commissions	91,868	52,404	47,571	4,833	35,747	9,659	1,802	1,068	1,976	5,147	16,095	3,717	34,284	2,973
Amortization	218	108	108	-	(*)	-	-	(*)	-	-	(*)	-	994	315
Pension and profit-sharing plans	16,843	6,479	3,830	2,649	10,120	2,066	1,520	1,533	1,629	(*)	2,874	(*)	3,101	210
Employee benefit programs	51,776	17,315	13,725	3,590	34,213	3,707	4,353	3,338	9,939	1,824	11,052	(*)	8,328	1,182
Interest	174,174	91,077	76,809	14,268	76,030	13,259	4,169	7,094	6,810	9,504	35,194	7,067	58,107	21,095
Bad debts	23,261	3,305	2,850	455	18,854	4,410	1,007	2,563	817	5,714	4,343	1,102	13,243	2,588
Depletion	3,524	446	(*)	227	3,078	(*)	(*)	(*)	-	-	(*)	-	4,918	4,479
Other business deductions	2,299,635	761,664	633,861	127,803	1,429,314	255,842	160,797	114,044	198,414	272,187	428,030	108,657	757,616	249,933
Net profit	4,375,622	1,162,713	986,105	176,608	3,063,344	514,391	409,731	292,420	386,706	745,846	714,250	149,565	1,106,562	239,620

Footnote at end of table.

Table [illegible]—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Manufacturing—Continued			Transportation, communication, electric, gas, and sanitary services					Wholesale and retail trade					
										Wholesale trade				
	Printing, publishing, and allied industries	Machinery, except electrical	Other manufacturing industries	Total	Local and interurban passenger transit	Trucking and warehousing	Other transportation	Communication, electric, gas, and sanitary services	Total	Total	Machinery, equipment, and supplies	Groceries and related products	Farm product raw materials	Other wholesale trade
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
BUSINESSES WITH AND WITHOUT NET PROFIT														
Number of businesses	39,492	21,598	94,440	338,844	50,665	233,743	25,804	28,632	2,172,991	343,693	42,031	38,586	14,014	249,062
Business receipts	[illegible],079,654	807,426	4,123,676	7,856,050	500,019	5,979,251	837,776	539,004	124,206,842	30,177,161	3,804,885	7,214,622	4,877,314	14,2[illegible],34
Income from sales and operations	1,077,846	805,425	4,113,171	7,835,632	498,604	5,969,664	829,864	537,500	123,753,040	30,055,875	3,775,383	7,207,098	4,865,089	14,2[illegible]8,305
Other business income	2,608	2,001	10,505	20,418	1,415	9,587	7,912	1,504	453,802	121,286	29,502	7,524	12,225	72,035
Business deductions, total	911,783	650,945	3,705,499	6,755,843	364,206	5,180,097	780,327	431,213	115,906,725	27,807,980	3,490,188	6,911,281	4,802,833	12,[illegible]3,67[illegible]
Cost of sales and operations, total	480,318	393,096	2,605,569	1,565,909	34,390	1,020,243	419,859	91,417	91,803,336	23,376,088	2,832,781	6,256,028	4,519,209	9,768,[illegible]7
Inventory, beginning-of-year	30,335	24,577	233,123	39,186	(*)	10,347	23,198	5,202	9,682,554	1,743,756	580,534	141,627	184,472	837,123
Merchandise purchased	236,321	148,311	1,647,827	676,285	(*)	478,292	156,346	35,131	84,493,464	21,332,313	2,620,650	5,692,448	4,[illegible]24,120	8,895,[illegible]95
Cost of labor	99,393	136,121	545,878	282,533	13,743	202,612	35,743	30,429	1,866,141	397,666	73,97[illegible]	137,123	[illegible]0,641	169,931
Material and supplies	87,[illegible]49	66,733	287,746	98,381	5,301	66,245	14,889	11,946	1,278,866	341,567	53,618	74,817	16,005	197,127
Other costs	61,498	45,798	164,709	507,054	[illegible],806	273,339	210,578	14,331	4,910,745	1,458,678	118,809	364,403	358,536	616,930
Less: Inventory, end-of-year	34,273	28,444	273,714	37,530	(*)	10,592	20,895	5,622	10,428,434	1,897,892	614,801	154,390	180,565	[illegible]48,136
Depreciation	41,540	38,893	121,729	822,474	52,797	664,586	55,591	49,500	1,611,021	335,019	44,934	55,866	25,442	2[illegible]8,777
Taxes	24,747	20,136	92,802	348,285	14,609	295,081	19,703	18,892	2,122,336	286,221	36,721	41,900	10,495	197,105
Rent	34,926	18,064	77,069	185,127	18,766	126,910	26,879	12,572	2,209,139	225,379	33,062	27,230	8,906	156,181
Repairs	11,131	4,978	44,538	706,534	41,146	616,067	23,155	26,166	685,981	146,192	13,313	28,548	14,304	[illegible]0,027
Salaries and wages	113,380	53,873	261,490	800,336	61,154	590,950	67,968	80,264	7,294,038	985,068	162,735	200,130	42,771	579,432
Insurance	13,168	13,649	56,094	315,413	27,966	250,367	18,950	18,130	912,788	170,925	25,363	32,300	1[illegible],841	[illegible]2,42[illegible]
Legal and professional fees	4,117	3,109	13,470	23,047	2,471	13,785	3,003	3,788	231,696	37,395	6,668	5,737	1,488	23,502
Commissions	6,857	2,763	24,835	59,469	1,688	44,774	7,793	5,214	446,434	203,802	29,679	16,993	13,047	144,[illegible]83
Amortization	(*)	(*)	601	360	-	204	118	(*)	10,760	1,945	(*)	417	21	1,389
Pension and profit-sharing plans	712	367	2,019	2,954	56	2,552	235	(*)	13,591	4,607	1,[illegible]14	662	68	2,863
Employee benefit programs	1,577	1,365	5,142	6,929	(*)	6,149	336	223	36,504	7,907	1,435	2,267	147	4,058
Interest	10,049	7,771	30,734	170,602	11,183	132,240	17,076	10,103	652,129	131,384	25,436	13,749	16,643	75,556
Bad debts	3,[illegible]67	1,841	7,543	6,651	(*)	4,762	1,082	709	186,779	37,142	7,596	3,82[illegible]	1,342	24,384
Depletion	-	-	951	1,664	-	(*)	(*)	(*)	5,997	2,376	(*)	(*)	(*)	1,266
Other business deductions	166,109	90,990	360,913	1,740,089	97,661	1,410,248	118,112	114,068	7,684,196	1,856,530	268,409	225,612	137,945	1,224,564
Net profit (less loss)	167,871	156,481	418,177	1,100,207	135,813	799,154	57,449	107,791	8,300,117	2,369,181	314,697	303,341	74,481	1,676,662
Net profit	190,329	168,610	508,003	1,315,540	146,272	947,355	101,578	120,335	9,617,853	2,565,363	348,710	319,347	93,957	1,8[illegible]3,349
Net loss	22,458	12,129	89,826	215,333	10,459	148,201	44,129	12,544	1,317,736	196,182	34,013	16,006	19,476	126,687
BUSINESSES WITH NET PROFIT														
Number of businesses	28,195	17,359	61,904	253,851	42,885	175,514	15,280	20,172	1,497,886	266,804	31,870	33,170	10,344	191,72[illegible]
Business receipts	1,023,967	749,531	3,619,979	[illegible],585,057	450,721	5,004,839	649,031	480,466	110,881,936	27,582,671	3,534,181	6,860,616	4,072,465	13,115,409
Income from sales and operations	1,021,488	748,061	3,613,582	6,566,392	449,313	4,995,842	641,496	479,741	110,492,306	27,472,408	3,507,090	6,853,370	4,061,534	13,050,414
Other business income	2,479	1,470	6,397	18,665	1,408	8,997	7,535	725	389,630	110,263	27,091	7,246	10,931	64,995
Business deductions, total	833,638	580,921	3,111,976	5,269,517	304,449	4,057,484	547,453	360,131	101,264,083	25,017,308	3,185,471	6,541,269	3,978,508	11,312,060
Cost of sales and operations, total	446,494	357,515	2,228,357	1,284,795	29,327	878,585	309,498	67,385	81,290,563	21,194,294	2,618,798	5,959,230	3,756,706	8,859,560
Inventory, beginning-of-year	24,484	19,475	168,969	25,376	(*)	9,515	14,036	1,420	7,954,101	1,490,458	510,021	130,220	129,082	721,135
Merchandise purchased	224,537	135,826	1,384,442	562,679	(*)	424,264	109,355	22,760	75,118,058	19,390,613	2,445,634	5,436,504	3,430,500	8,777,975
Cost of labor	91,821	127,449	505,579	236,439	11,493	167,146	33,671	24,129	1,624,582	366,617	68,135	132,875	14,321	151,286
Material and supplies	81,326	60,588	242,495	78,910	4,919	52,129	12,387	9,475	1,079,266	316,132	51,431	72,353	14,755	177,593
Other costs	51,715	36,681	128,839	411,611	6,609	234,973	158,559	11,470	4,246,206	1,286,983	93,905	334,577	300,970	557,531
Less: Inventory, end-of-year	27,389	22,504	201,967	30,220	(*)	9,442	18,510	1,869	8,731,650	1,656,509	550,328	147,299	132,922	825,960
Depreciation	35,811	32,993	98,245	600,917	44,365	491,426	24,106	41,020	1,291,731	286,737	39,365	47,950	19,718	179,704
Taxes	22,998	17,931	77,771	266,803	12,344	224,246	13,748	16,465	1,803,485	250,978	32,269	38,957	8,207	171,545
Rent	28,427	15,767	59,556	151,971	16,807	104,015	20,513	10,636	1,812,263	189,467	27,204	25,615	6,815	129,833
Repairs	9,809	4,395	35,288	530,145	33,815	460,805	12,710	22,815	556,891	123,656	10,944	25,913	11,116	75,683
Salaries and wages	108,250	45,389	215,151	660,491	50,110	484,454	54,471	71,456	6,266,311	886,422	144,756	182,305	36,223	523,138
Insurance	12,004	12,815	47,045	240,379	22,423	189,493	12,174	16,289	778,053	150,928	22,842	29,074	8,598	90,414
Legal and professional fees	3,441	2,581	10,686	17,880	2,350	10,660	1,753	3,117	188,422	31,615	5,674	5,259	1,182	19,500
Commissions	6,217	2,694	22,400	51,521	1,688	39,206	6,378	4,249	364,806	182,955	27,406	15,360	11,193	128,996
Amortization	(*)	(*)	560	326	-	190	99	(*)	7,578	1,319	(*)	314	11	876
Pension and profit-sharing plans	607	328	1,956	2,168	(*)	1,766	235	(*)	13,065	4,544	1,014	662	68	2,800
Employee benefit programs	1,389	1,106	4,651	6,375	(*)	5,658	287	209	32,643	7,276	1,224	2,124	133	3,795
Interest	8,836	6,486	21,690	116,545	8,490	93,408	6,775	7,872	500,408	103,771	21,079	10,318	10,970	61,404
Bad debts	2,902	1,722	6,031	4,045	(*)	2,545	762	657	143,842	28,965	6,226	3,398	1,000	18,341
Depletion	-	-	439	1,184	-	(*)	-	(*)	5,023	2,357	(*)	(*)	(*)	1,247
Other business deductions	146,375	79,158	282,150	1,333,972	82,372	1,069,861	83,944	97,795	6,208,999	1,572,024	225,628	194,768	106,404	1,045,224
Net profit	190,329	168,610	508,003	1,315,540	146,272	947,355	101,578	120,335	9,617,853	2,565,363	348,710	319,347	93,957	1,803,349

Footnote at end of table.

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Wholesale and retail trade—Continued													
	Retail trade													
	Total	Building materials and garden supplies	General merchandise stores	Food stores			Automotive dealers and service stations				Apparel and accessory stores	Furniture and home furnishings stores	Eating places	Drinking places
				Total	Grocery stores	Other food stores	Total	Motor vehicle dealers	Gasoline service stations	Other automotive dealers				
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
BUSINESSES WITH AND WITHOUT NET PROFIT														
Number of businesses	1,783,509	59,620	33,264	195,231	144,138	51,093	275,793	44,012	194,534	37,247	63,132	87,732	183,042	88,570
Business receipts	92,331,276	4,576,379	2,271,325	18,377,718	15,494,479	2,883,239	30,701,902	6,734,211	20,734,712	3,232,979	3,346,261	5,285,262	8,182,754	3,298,983
Income from sales and operations	92,006,952	4,552,265	2,258,880	18,343,391	15,462,405	2,880,986	30,607,150	6,697,421	20,687,669	3,222,060	3,336,835	5,258,660	8,159,423	3,273,565
Other business income	324,324	24,114	12,445	34,327	32,074	2,253	94,752	36,790	47,043	10,919	9,426	26,602	23,331	25,418
Business deductions, total	86,573,099	4,232,471	2,129,028	17,536,099	14,879,653	2,656,446	29,315,634	6,508,622	19,751,303	3,055,709	3,019,634	4,868,292	7,540,500	2,981,755
Cost of sales and operations, total	67,253,256	3,320,800	1,760,650	14,988,433	12,894,856	2,093,577	24,395,949	5,709,284	16,240,830	2,445,835	2,150,539	3,557,573	4,340,892	1,842,641
Inventory, beginning-of-year	7,792,176	680,118	382,272	989,470	933,730	55,740	1,809,397	643,063	643,459	522,875	724,329	710,231	127,371	111,487
Merchandise purchased	62,096,105	3,050,745	1,671,813	14,130,062	12,260,054	1,870,008	22,476,508	4,882,171	15,236,175	2,358,162	2,035,991	3,240,320	3,633,323	1,684,511
Cost of labor	1,427,941	102,072	18,424	173,525	98,864	74,661	376,832	97,571	237,125	42,136	31,831	135,172	339,620	42,261
Material and supplies	906,033	70,073	5,149	115,884	60,717	55,167	229,902	92,722	89,928	47,252	47,705	74,967	134,390	21,344
Other costs	3,385,209	177,265	73,920	611,928	505,727	106,201	1,421,718	656,066	677,296	88,356	85,343	185,997	232,688	89,838
Less: Inventory, end-of-year	8,354,208	759,473	390,928	1,032,436	964,236	68,200	1,918,408	662,309	643,153	612,946	774,660	789,114	119,500	106,800
Depreciation	1,251,772	71,607	25,504	186,563	143,875	42,688	233,946	30,451	163,259	40,236	36,534	80,480	233,842	87,983
Taxes	1,809,867	89,360	36,513	278,742	236,422	42,320	434,499	60,372	319,191	54,936	70,661	106,955	306,102	167,268
Rent	1,958,987	54,426	31,532	221,415	153,492	67,923	578,330	39,523	499,010	39,797	125,793	110,293	331,103	95,879
Repairs	531,194	29,505	11,260	84,470	64,987	19,483	106,873	44,810	46,293	15,770	14,468	27,127	104,760	45,435
Salaries and wages	6,228,315	268,376	121,094	839,438	650,943	188,495	1,777,690	210,701	1,376,517	190,472	288,439	377,670	1,253,149	324,630
Insurance	728,845	47,143	17,239	93,773	72,060	21,713	205,371	38,727	135,525	31,119	32,568	54,516	96,005	42,938
Legal and professional fees	191,065	8,049	2,987	23,525	18,110	5,415	49,938	8,226	35,547	6,165	10,054	11,273	31,726	13,757
Commissions	231,566	11,842	1,131	7,497	3,948	3,549	46,635	31,648	9,693	5,294	4,133	25,939	10,789	1,821
Amortization	8,731	153	(*)	671	321	350	509	112	223	174	399	555	2,336	(*)
Pension and profit-sharing plans	8,704	619	(*)	1,961	1,418	543	1,712	787	650	275	284	750	711	(*)
Employee benefit programs	27,863	1,608	187	6,697	4,694	2,003	6,559	3,829	2,079	651	957	1,990	3,972	1,255
Interest	509,903	44,063	13,847	59,331	48,751	10,580	123,834	49,171	44,514	30,149	20,542	45,647	71,280	32,967
Bad debts	146,709	14,403	2,637	11,132	10,383	749	55,024	17,629	30,441	6,954	5,266	21,000	2,436	2,114
Depletion	3,612	(*)	-	243	149	(*)	1,430	851	579	-	(*)	(*)	(*)	-
Other business deductions	5,682,710	270,419	104,176	732,208	575,244	156,964	1,297,335	262,501	846,952	187,882	258,942	446,375	750,583	322,306
Net profit (less loss)	5,758,177	343,908	142,297	841,619	614,826	226,793	1,386,268	225,589	983,409	177,270	326,627	416,970	642,254	317,228
Net profit	6,853,865	386,112	165,598	944,839	696,930	247,909	1,569,057	261,155	1,080,179	227,723	376,868	488,288	788,521	371,691
Net loss	1,095,688	42,204	23,301	103,220	82,104	21,116	182,789	35,566	96,770	50,453	50,241	71,318	146,267	54,463
BUSINESSES WITH NET PROFIT														
Number of businesses	1,199,458	45,010	24,551	154,622	113,325	41,297	213,506	32,983	157,680	22,843	46,543	63,244	128,509	67,445
Business receipts	81,761,155	4,178,399	2,017,507	16,438,941	13,799,933	2,639,008	27,706,550	6,046,841	18,824,684	2,835,025	2,984,515	4,578,717	6,802,400	2,840,009
Income from sales and operations	81,489,466	4,156,841	2,006,910	16,408,402	13,770,831	2,637,571	27,628,500	6,013,708	18,789,683	2,825,109	2,976,837	4,555,492	6,784,382	2,816,142
Other business income	271,689	21,558	10,597	30,539	29,102	1,437	78,050	33,133	35,001	9,916	7,678	23,225	18,018	23,867
Business deductions, total	74,907,290	3,792,287	1,851,909	15,494,102	13,103,003	2,391,099	26,137,493	5,785,686	17,744,505	2,607,302	2,607,647	4,090,429	6,013,879	2,468,318
Cost of sales and operations, total	59,057,235	3,002,974	1,548,686	13,291,983	11,392,669	1,899,314	21,857,963	5,108,305	14,629,775	2,119,883	1,877,258	3,025,470	3,563,017	1,570,725
Inventory, beginning-of-year	6,346,151	596,901	318,631	826,833	776,629	50,204	1,497,788	543,769	545,869	408,150	614,571	578,180	89,268	92,404
Merchandise purchased	54,781,334	2,770,907	1,483,060	12,568,933	10,863,114	1,705,819	20,221,625	4,379,747	13,794,856	2,047,022	1,795,998	2,776,718	3,017,062	1,445,008
Cost of labor	1,221,298	88,437	13,717	151,545	86,934	64,611	337,225	87,678	210,180	39,367	29,726	116,405	276,703	31,746
Material and supplies	735,980	64,269	4,788	88,903	38,436	50,467	188,637	84,485	65,595	38,557	40,063	58,664	100,856	17,698
Other costs	2,906,465	153,596	63,423	533,815	444,676	89,139	1,250,233	597,790	575,048	77,395	71,335	147,328	174,355	75,910
Less: Inventory, end-of-year	6,933,993	671,136	334,933	878,046	817,120	60,926	1,637,545	585,164	561,773	490,608	674,435	651,825	95,227	92,041
Depreciation	984,581	57,905	21,028	157,881	121,467	36,414	196,359	27,600	136,772	31,987	29,325	65,655	172,652	66,687
Taxes	1,528,774	79,526	31,064	242,947	206,032	36,915	382,085	49,858	285,171	47,056	62,184	89,836	237,560	137,782
Rent	1,602,778	45,513	23,658	187,953	130,822	57,131	510,742	31,736	449,735	29,271	106,688	87,292	260,392	75,335
Repairs	425,846	23,601	8,586	71,884	55,131	16,753	89,087	38,019	38,617	12,451	11,718	21,691	78,241	35,678
Salaries and wages	5,308,408	242,662	104,935	734,711	566,906	167,805	1,579,493	186,217	1,234,285	158,991	248,518	314,664	971,298	263,116
Insurance	615,575	41,212	13,969	81,392	62,304	19,088	179,414	32,607	122,039	24,768	27,921	45,710	76,046	34,556
Legal and professional fees	154,155	6,690	2,395	20,273	15,684	4,589	43,330	6,716	31,494	5,120	8,494	8,545	23,029	10,436
Commissions	171,533	10,459	971	7,202	3,740	3,462	37,430	24,772	8,212	4,446	3,550	18,689	6,978	309
Amortization	6,178	150	(*)	633	290	343	415	112	133	170	378	525	1,934	(*)
Pension and profit-sharing plans	8,241	535	(*)	1,858	1,342	516	1,614	731	648	235	274	738	620	(*)
Employee benefit programs	24,640	1,585	186	5,906	4,017	1,889	6,076	3,570	1,996	510	906	1,808	3,416	1,062
Interest	388,222	35,949	9,808	48,518	39,508	9,010	99,456	40,846	34,743	23,867	15,881	36,336	47,287	23,969
Bad debts	112,384	10,999	2,564	8,606	7,948	658	42,577	13,717	23,601	5,259	3,937	16,512	1,663	1,288
Depletion	2,657	(*)	-	243	149	(*)	1,403	851	552	-	-	(*)	(*)	-
Other business deductions	4,516,083	232,429	83,823	632,112	494,994	137,118	1,110,049	220,029	746,732	143,288	210,615	356,919	568,932	246,621
Net profit	6,853,865	386,112	165,598	944,839	696,930	247,909	1,569,057	261,155	1,080,179	227,723	376,868	488,288	788,521	371,691

Footnote at end of table.

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

	Wholesale and retail trade—Continued						Finance, insurance, and real estate							
	Retail trade—Continued									Real estate				
	Drug and proprietary stores	Liquor stores	Used merchandise stores	Direct selling organizations	Other retail trade	Wholesale and retail trade not allocable	Total	Finance	Insurance agents, brokers, and service	Total	Operators and lessors of buildings	Lessors, other than buildings	Real estate agents, brokers, and managers	Other real estate
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
BUSINESSES WITH AND WITHOUT NET PROFIT														
Number of businesses	21,803	26,508	61,749	418,024	269,041	45,789	666,036	31,332	194,209	440,495	23,469	57,020	325,171	34,835
Business receipts	2,690,622	3,175,583	686,786	1,819,283	7,918,418	1,698,405	10,072,398	721,597	3,559,133	5,791,668	561,053	141,904	4,107,246	981,465
Income from sales and operations	2,682,476	3,170,662	678,798	1,801,371	7,883,476	1,690,213	9,966,280	713,999	3,542,351	5,709,930	552,821	131,709	4,055,290	970,117
Other business income	8,146	4,921	7,988	17,912	34,942	8,192	106,118	7,598	16,782	81,738	8,232	10,195	51,956	11,355
Business deductions, total	2,411,495	3,000,943	646,024	1,671,358	7,219,866	1,525,646	6,480,575	570,260	2,037,859	3,872,456	604,679	152,606	2,393,970	721,301
Cost of sales and operations, total	1,828,729	2,567,703	422,997	1,040,214	5,036,136	1,173,992	1,495,452	306,157	492,447	696,848	48,961	6,301	389,813	251,773
Inventory, beginning-of-year	474,457	329,903	208,648	81,727	1,169,766	146,622	107,818	4,580	(*)	103,235	8,649	(*)	50,661	43,408
Merchandise purchased	1,743,349	2,520,743	393,543	847,597	4,667,600	1,065,046	652,908	231,018	119,493	302,397	31,238	(*)	169,696	99,548
Cost of labor	20,960	14,899	6,237	13,981	152,127	40,534	54,176	(*)	16,460	37,679	3,447	2,108	24,763	7,361
Material and supplies	16,303	3,995	4,492	47,169	134,660	31,266	67,261	114	13,433	53,714	4,011	399	24,376	24,928
Other costs	45,733	35,922	44,410	166,379	214,068	66,858	765,342	77,907	345,482	341,953	11,950	1,750	174,667	153,586
Less: Inventory, end-of-year	472,073	337,759	234,333	116,639	1,302,085	176,334	152,053	7,499	(*)	142,130	10,334	388	54,350	77,058
Depreciation	28,223	27,030	17,923	36,319	185,818	24,230	389,041	13,342	69,108	306,591	110,336	37,110	133,542	25,703
Taxes	46,471	80,569	13,653	15,226	163,848	26,248	212,954	5,737	28,504	178,713	71,929	29,613	58,468	18,703
Rent	51,383	50,817	33,176	34,573	240,267	24,773	241,840	18,367	95,190	128,283	15,893	2,704	90,218	19,468
Repairs	10,297	12,293	8,362	11,898	64,446	8,595	100,097	1,601	16,723	81,773	29,734	9,331	36,128	6,583
Salaries and wages	261,965	128,763	26,863	23,060	537,178	80,655	475,087	26,948	250,750	197,389	33,696	3,554	91,412	68,727
Insurance	23,055	17,101	9,303	9,282	80,551	13,018	109,523	4,045	30,513	74,965	14,568	5,396	35,401	19,600
Legal and professional fees	7,170	6,022	1,822	3,052	21,690	3,236	68,188	6,720	14,487	46,981	6,545	173	32,703	7,560
Commissions	1,041	668	2,392	40,559	77,119	11,066	704,715	12,084	182,652	509,979	6,140	235	429,245	74,359
Amortization	(*)	1,407	(*)	1,091	943	(*)	5,841	229	1,989	3,623	2,316	(*)	565	655
Pension and profit-sharing plans	384	387	(*)	(*)	1,281	280	7,056	111	2,562	4,383	3,374	(*)	629	217
Employee benefit programs	740	898	103	(*)	2,767	734	4,397	445	2,372	1,580	483	(*)	765	313
Interest	13,342	12,938	5,472	10,500	56,140	10,842	382,982	37,631	26,870	318,481	138,811	23,079	104,472	52,119
Bad debts	4,909	1,649	2,158	5,485	18,496	2,928	52,731	12,857	26,694	13,180	589	(*)	4,170	8,349
Depletion	-	(-)	-	(*)	432	(*)	3,034	1,783	(*)	1,089	(*)	(*)	(*)	(*)
Other business deductions	133,661	92,670	101,777	439,504	732,754	144,956	2,227,637	122,203	796,836	1,308,598	121,091	34,857	986,064	166,586
Net profit (less loss)	279,127	174,640	40,762	147,925	698,552	172,759	3,591,823	151,337	1,521,274	1,919,212	-43,626	-10,702	1,713,376	260,164
Net profit	293,650	195,222	85,256	291,641	897,122	198,625	4,037,059	207,351	1,572,411	2,257,297	56,010	44,273	1,851,404	305,610
Net loss	14,523	20,582	44,494	143,716	198,570	25,866	445,236	56,014	51,137	338,085	99,636	54,975	138,028	45,446
BUSINESSES WITH NET PROFIT														
Number of businesses	19,294	21,806	33,256	223,799	157,873	31,624	508,973	21,219	168,306	319,448	11,768	27,189	252,273	28,218
Business receipts	2,549,665	2,861,445	554,107	1,399,002	6,849,898	1,538,110	9,003,738	585,447	3,416,557	5,001,734	268,175	92,543	3,786,011	855,005
Income from sales and operations	2,542,981	2,856,738	550,024	1,388,434	6,817,783	1,530,432	8,924,139	581,396	3,400,813	4,941,930	265,179	84,306	3,746,822	845,623
Other business income	6,684	4,707	4,083	10,568	32,115	7,678	79,599	4,051	15,744	59,804	2,996	8,237	39,189	9,382
Business deductions, total	2,256,015	2,666,223	468,851	1,107,361	5,952,776	1,339,485	4,966,679	378,096	1,844,146	2,744,437	212,165	48,270	1,934,607	549,395
Cost of sales and operations, total	1,710,123	2,298,477	327,714	736,185	4,246,660	1,039,034	1,204,891	216,234	461,732	526,925	24,360	2,700	322,471	177,394
Inventory, beginning-of-year	438,752	266,664	117,515	30,923	877,721	117,492	61,196	1,420	-	59,776	927	(*)	34,798	23,534
Merchandise purchased	1,652,630	2,270,046	288,687	564,649	3,926,011	946,111	489,600	151,708	103,315	234,577	12,706	(*)	143,543	76,584
Cost of labor	17,828	10,292	5,107	10,402	132,165	36,667	49,651	(*)	16,460	33,154	2,523	648	23,353	6,630
Material and supplies	16,125	3,657	3,001	33,823	115,496	27,154	40,193	108	5,197	34,888	3,559	178	18,442	12,709
Other costs	40,137	34,476	40,933	139,992	180,932	52,758	672,589	65,069	337,637	269,883	5,788	-	141,654	122,441
Less: Inventory, end-of-year	455,349	286,658	127,529	43,604	985,665	141,148	108,338	2,108	(*)	105,353	1,143	387	39,319	64,504
Depreciation	26,917	22,889	8,992	22,516	135,775	20,413	236,364	7,387	63,956	165,021	34,220	11,280	101,207	18,314
Taxes	43,668	68,049	10,297	10,174	133,602	23,733	123,275	3,288	26,139	93,848	27,728	14,193	39,381	12,546
Rent	47,573	43,506	20,137	18,437	175,552	20,018	191,021	12,950	84,138	93,933	9,214	1,030	68,123	15,566
Repairs	9,362	10,464	5,319	9,325	50,890	7,389	61,340	749	15,283	45,308	10,640	2,501	27,069	5,098
Salaries and wages	248,111	110,915	23,050	17,827	449,108	71,481	388,959	21,689	227,735	139,535	10,407	332	68,106	60,690
Insurance	21,455	14,731	6,207	6,508	66,454	11,550	83,332	2,313	28,066	52,953	4,888	2,052	28,056	17,957
Legal and professional fees	6,107	4,826	1,186	1,585	17,259	2,652	47,250	3,212	12,513	31,525	2,196	(*)	24,586	4,735
Commissions	785	607	1,453	17,179	65,921	10,318	628,087	9,793	161,050	457,244	3,507	160	385,225	68,352
Amortization	(*)	742	(*)	25	752	(*)	2,911	61	1,974	876	408	(*)	119	347
Pension and profit-sharing plans	384	329	(*)	(*)	1,275	280	6,367	107	2,191	4,069	3,192	163	519	195
Employee benefit programs	713	733	20	(*)	2,172	727	3,308	135	2,200	973	145	-	579	249
Interest	12,366	9,781	4,020	6,026	38,825	8,415	160,677	14,438	22,590	123,649	34,364	4,820	58,776	25,689
Bad debts	4,410	1,345	474	3,162	14,847	2,493	34,583	3,701	21,355	9,527	(*)	(*)	2,828	6,628
Depletion	-	(*)	-	(*)	17	(*)	1,720	1,261	(*)	297	(*)	(*)	(*)	(*)
Other business deductions	123,916	78,801	59,961	258,238	553,667	120,892	1,792,594	80,778	713,062	998,754	46,822	9,017	807,292	135,623
Net profit	293,650	195,222	85,256	291,641	897,122	198,625	4,037,059	207,351	1,572,411	2,257,297	56,010	44,273	1,851,404	305,610

Footnote at end of table.

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES--Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Services										
	Total	Hotels and other lodging places				Personal services					
		Total	Tourist courts and motels	Trailering parks and camps	Other lodging places	Total	Coin-operated laundries and dry cleaning	Other laundry, cleaning, and garment services	Beauty shops	Barber shops	Other personal services
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)
BUSINESSES WITH AND WITHOUT NET PROFIT											
Number of businesses	2,693,126	91,851	41,608	26,005	24,238	582,446	31,858	63,806	213,326	108,097	165,359
Business receipts	44,863,778	2,055,503	1,262,325	401,174	392,004	6,196,732	524,115	1,284,851	1,954,140	737,810	1,695,816
Income from sales and operations	44,69[illegible],813	2,037,501	1,251,996	395,591	389,914	6,185,493	521,306	1,283,957	1,951,978	735,444	1,692,[illegible]
Other business income	172,965	18,002	10,329	5,583	2,090	11,239	2,809	894	2,162	2,366	3,[illegible]
Business deductions, total	29,076,355	1,954,048	1,178,000	390,415	385,633	4,659,408	478,931	1,083,689	1,449,750	372,693	1,274,345
Cost of sales and operations, total	7,725,103	351,063	191,019	73,810	86,234	1,297,674	77,813	255,313	381,565	54,712	528,271
Inventory, beginning-of-year	496,815	25,350	10,926	9,865	4,559	84,460	695	5,090	15,791	1,456	61,428
Merchandise purchased	3,608,566	251,398	138,278	62,668	50,452	474,531	22,968	50,199	83,695	11,042	3[illegible],627
Cost of labor	1,483,613	42,644	27,204	4,117	11,323	360,515	16,691	88,245	172,845	30,752	5[illegible],982
Material and supplies	1,360,367	18,479	12,073	3,408	2,998	284,703	19,282	63,110	107,226	9,912	85,173
Other costs	1,340,853	41,578	17,919	4,830	18,829	188,137	19,408	54,586	21,457	3,822	88,864
Less: Inventory, end-of-year	565,111	28,386	15,381	11,078	1,927	94,672	1,231	5,917	19,449	2,272	65,803
Depreciation	1,994,290	297,109	186,526	71,973	38,610	351,893	80,084	81,217	73,223	19,423	97,946
Taxes	989,164	149,075	89,836	30,954	28,285	177,681	17,264	44,268	60,683	15,175	4[illegible]
Rent	1,976,452	57,908	35,424	6,456	16,028	423,280	51,514	82,397	134,006	86,476	68,387
Repairs	527,957	96,621	57,144	24,800	14,677	100,507	24,305	27,398	22,101	3,951	22,752
Salaries and wages	5,194,451	234,213	153,626	20,791	59,796	905,279	46,980	240,249	414,981	85,583	117,486
Insurance	719,640	58,977	36,590	11,413	10,974	97,960	12,972	31,815	22,512	5,327	25,334
Legal and professional fees	277,765	10,883	6,774	2,389	1,720	23,875	1,768	5,712	8,502	1,833	6,060
Commissions	315,683	5,420	3,038	889	1,493	39,004	1,591	6,059	10,651	8,951	11,752
Amortization	9,956	824	291	(*)	183	1,694	(*)	900	(*)	(*)	(*)
Pension and profit-sharing plans	38,924	291	(*)	(*)	(*)	2,252	(*)	(*)	(*)	(*)	418
Employee benefit programs	29,219	1,850	1,261	(*)	565	3,281	(*)	1,345	453	(*)	1,173
Interest	586,236	178,169	110,034	43,000	25,135	76,639	18,740	18,647	13,034	3,849	22,369
Bad debts	58,095	3,071	1,821	747	503	7,246	(*)	2,162	494	(*)	4,395
Depletion	13,820	-	-	-	-	(*)	-	-	(*)	-	(*)
Other business deductions	8,619,600	508,574	304,444	102,744	101,386	1,147,053	145,376	285,168	306,729	86,742	323,038
Net profit (less loss)	15,787,423	101,455	84,325	10,759	6,371	1,537,324	45,184	201,162	504,390	365,117	421,471
Net profit	16,938,022	253,608	154,358	57,549	41,701	1,652,300	72,801	226,608	529,257	366,827	456,807
Net loss	1,150,599	152,153	70,033	46,790	35,330	114,976	27,617	25,446	24,867	1,710	35,336
BUSINESSES WITH NET PROFIT											
Number of businesses	2,127,443	53,296	24,558	13,909	14,829	492,723	18,629	50,243	188,666	103,414	131,771
Business receipts	41,627,899	1,499,302	967,501	280,452	251,349	5,592,441	389,438	1,126,641	1,794,403	709,973	1,571,986
Income from sales and operations	41,480,291	1,485,873	960,022	276,097	249,754	5,582,210	386,674	1,126,431	1,792,443	707,608	1,569,054
Other business income	147,608	13,429	7,479	4,355	1,595	10,231	2,764	210	1,960	2,365	2,932
Business deductions, total	24,689,877	1,245,694	813,143	222,903	209,648	3,940,141	316,637	900,033	1,265,146	343,146	1,115,179
Cost of sales and operations, total	6,765,424	220,777	124,794	40,418	55,565	1,148,163	57,360	215,488	340,339	53,092	481,884
Inventory, beginning-of-year	405,699	13,446	7,656	4,604	1,186	76,414	516	3,666	14,270	1,322	56,640
Merchandise purchased	3,153,443	162,380	91,374	35,444	35,562	428,858	17,490	40,365	76,125	9,941	284,937
Cost of labor	1,295,210	24,093	14,839	1,641	7,613	320,360	11,488	78,158	152,676	30,437	47,601
Material and supplies	1,194,813	11,659	7,557	2,464	1,638	236,943	11,677	49,131	95,089	9,833	71,213
Other costs	1,178,469	26,007	13,231	1,838	10,938	169,619	16,804	47,976	19,182	3,747	81,910
Less: Inventory, end-of-year	462,210	16,808	9,863	5,573	1,372	84,031	615	3,808	17,003	2,188	60,417
Depreciation	1,485,299	182,821	125,816	38,744	18,261	267,539	50,336	61,442	60,920	17,151	77,690
Taxes	830,757	98,798	63,664	19,817	15,317	150,674	12,629	36,280	52,582	13,652	35,531
Rent	1,696,303	39,386	25,285	4,325	9,776	349,557	30,872	64,793	114,924	81,355	57,613
Repairs	401,488	62,036	38,983	14,662	8,391	79,949	14,913	22,857	18,195	3,841	20,143
Salaries and wages	4,653,634	155,792	114,329	15,823	25,640	770,066	30,543	199,480	363,620	72,983	103,440
Insurance	617,180	37,063	23,755	6,402	6,906	84,098	9,403	27,662	19,139	4,915	22,979
Legal and professional fees	241,200	6,058	3,728	1,144	1,186	20,179	1,293	4,446	7,579	1,725	5,136
Commissions	277,238	4,016	2,298	633	1,085	33,098	1,412	4,998	7,690	8,951	10,047
Amortization	4,719	184	(*)	(*)	(*)	1,343	(*)	890	(*)	(*)	(*)
Pension and profit-sharing plans	37,962	254	(*)	(*)	(*)	2,205	(*)	(*)	(*)	(*)	418
Employee benefit programs	23,002	385	(*)	(*)	198	2,494	(*)	969	392	(*)	910
Interest	403,192	100,762	70,733	19,053	10,976	56,453	12,422	12,305	10,480	3,346	17,900
Bad debts	36,553	1,294	1,044	65	185	5,887	(*)	1,643	350	(*)	3,733
Depletion	13,219	-	-	-	-	(*)	-	-	(*)	-	(*)
Other business deductions	7,202,707	336,068	218,305	61,714	56,049	964,432	95,143	245,788	268,256	81,476	273,769
Net profit	16,938,022	253,608	154,358	57,549	41,701	1,652,300	72,801	226,608	529,257	366,827	456,807

Footnote at end of table.

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Services—Continued												
	Business services				Automobile repair and services					Repair services except automobile	Amusement and recreation services, including motion pictures		
						Automobile repair shops			Automobile parking and other services				
	Total	Services to buildings	Management and public relations	Other business services	Total	Total	General automobile repair shops	Other automobile repair			Total	Producers, orchestras, and entertainers	Other amusement and recreation services
	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)
BUSINESSES WITH AND WITHOUT NET PROFIT													
Number of businesses	434,645	71,943	101,706	260,996	169,277	137,562	86,872	50,690	31,715	207,419	203,512	74,657	128,[illegible]
Business receipts	4,773,711	719,937	973,018	3,080,756	4,265,410	3,613,756	2,067,394	1,546,362	651,654	2,419,332	2,136,025	553,050	1,582,975
Income from sales and operations	4,742,538	719,713	963,078	3,059,747	4,246,467	3,602,536	2,059,059	1,543,477	643,931	2,413,810	2,124,065	550,840	1,573,225
Other business income	31,173	(*)	9,940	21,009	18,943	11,220	8,335	2,885	7,723	5,522	11,960	2,210	9,75[illegible]
Business deductions, total	3,329,886	512,923	506,856	2,310,107	3,662,587	3,070,874	1,765,953	1,304,921	591,713	1,851,573	1,998,437	390,452	1,607,985
Cost of sales and operations, total	1,075,489	150,031	71,967	853,491	2,089,150	1,924,977	1,151,499	773,478	164,173	1,008,137	434,045	51,928	382,117
Inventory, beginning-of-year	43,162	983	5,008	37,171	129,997	125,767	84,227	41,540	4,230	135,799	44,606	(*)	44,603
Merchandise purchased	341,067	15,470	23,362	302,235	1,367,546	1,271,082	818,122	452,960	96,464	656,865	200,748	(*)	199,175
Cost of labor	233,988	83,518	13,246	137,224	299,921	277,871	135,922	141,949	22,050	131,971	70,086	17,331	52,755
Material and supplies	185,102	36,184	10,506	138,412	298,941	285,330	146,658	138,672	13,611	163,294	32,472	1,556	30,916
Other costs	322,251	15,564	24,763	281,924	142,059	109,033	66,576	42,457	33,026	71,768	133,633	31,474	102,159
Less: Inventory, end-of-year	50,081	1,688	4,918	43,475	149,314	144,106	100,006	44,100	5,208	151,560	47,500	(*)	47,491
Depreciation	216,918	33,124	26,955	156,839	173,682	92,167	55,152	37,015	81,515	87,985	201,977	22,761	179,216
Taxes	83,532	16,943	8,300	58,289	117,849	92,178	51,589	40,589	25,671	51,604	55,087	5,112	49,975
Rent	158,719	11,405	37,219	110,095	164,425	102,369	57,790	44,579	62,056	63,057	103,865	12,558	91,307
Repairs	57,659	9,337	4,725	43,597	52,175	23,555	14,462	9,093	28,620	30,529	55,843	5,098	50,745
Salaries and wages	421,916	111,628	53,264	257,024	424,241	349,647	163,155	186,492	74,594	164,929	187,335	55,837	131,498
Insurance	63,304	18,546	6,886	37,872	82,172	66,381	38,094	28,287	15,791	39,763	41,823	3,732	38,091
Legal and professional fees	31,696	2,086	13,327	16,283	12,786	10,132	5,484	4,648	2,654	6,502	12,363	4,772	7,591
Commissions	101,052	6,714	10,581	83,757	7,464	3,232	1,096	2,136	4,232	8,771	67,301	33,481	33,82[illegible]
Amortization	3,332	(*)	183	3,057	(*)	(*)	(*)	(*)	(*)	(*)	1,094	(*)	1,057
Pension and profit-sharing plans	1,641	(*)	597	546	1,384	1,203	(*)	(*)	(*)	(*)	789	247	542
Employee benefit programs	2,518	(*)	243	1,913	2,627	2,278	1,206	1,072	349	928	1,099	123	976
Interest	55,958	5,384	12,418	38,156	51,824	31,091	19,373	11,718	20,733	18,479	36,162	2,673	33,489
Bad debts	13,857	1,651	6,997	5,209	10,093	8,566	5,523	3,043	1,527	3,955	3,608	(*)	3,205
Depletion	290	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	(*)
Other business deductions	1,042,005	145,097	253,032	643,876	471,506	362,333	200,288	162,045	109,173	366,208	796,007	191,690	604,317
Net profit (less loss)	1,443,825	207,014	466,162	770,649	602,823	542,882	301,441	241,441	59,941	567,759	137,588	162,598	-25,010
Net profit	1,616,318	214,547	529,230	872,541	676,236	583,408	324,966	258,442	92,828	618,235	449,409	193,754	255,655
Net loss	172,493	7,533	63,068	101,892	73,413	40,526	23,525	17,001	32,887	50,476	311,821	31,156	280,665
BUSINESSES WITH NET PROFIT													
Number of businesses	340,361	64,470	75,993	199,898	134,576	114,882	72,375	42,507	19,694	157,974	115,626	54,329	61,297
Business receipts	4,425,682	700,814	909,203	2,815,665	3,807,020	3,296,710	1,901,673	1,395,037	510,310	2,227,552	1,680,347	501,648	1,178,699
Income from sales and operations	4,398,284	700,597	900,193	2,797,494	3,792,424	3,286,818	1,893,860	1,392,958	505,606	2,222,460	1,673,681	499,510	1,174,171
Other business income	27,398	217	9,010	18,171	14,596	9,892	7,813	2,079	4,704	5,092	6,666	2,138	4,528
Business deductions, total	2,809,364	486,267	379,973	1,943,124	3,130,784	2,713,302	1,576,707	1,136,595	417,482	1,609,317	1,230,938	307,894	923,044
Cost of sales and operations, total	966,421	144,054	58,925	763,442	1,848,739	1,731,216	1,044,107	687,109	117,523	895,191	316,981	47,642	269,339
Inventory, beginning-of-year	33,023	671	4,176	28,176	113,067	110,130	74,472	35,658	2,937	111,613	31,397	-	31,397
Merchandise purchased	299,631	14,859	19,721	265,051	1,221,927	1,151,140	746,794	404,346	70,787	593,034	160,043	(*)	158,470
Cost of labor	204,338	79,419	6,843	118,076	272,885	253,067	120,571	132,496	19,818	113,579	52,398	17,074	35,324
Material and supplies	170,237	34,934	9,213	126,090	264,543	252,121	131,969	120,152	12,422	137,726	14,992	1,121	13,871
Other costs	296,764	15,456	22,963	258,345	108,461	93,195	60,158	33,037	15,266	64,767	90,565	27,881	62,684
Less: Inventory, end-of-year	37,572	1,285	3,991	32,296	132,144	128,437	89,857	38,580	3,707	125,528	32,414	(*)	32,407
Depreciation	161,157	29,973	18,110	113,074	122,333	77,524	46,244	31,280	44,809	69,532	93,646	16,416	77,230
Taxes	72,718	16,232	5,717	50,769	99,012	81,337	46,007	35,330	17,675	44,738	35,767	4,298	31,469
Rent	123,124	9,909	28,313	84,902	136,082	83,780	47,416	36,364	52,302	51,811	77,350	7,803	69,547
Repairs	44,162	8,633	3,365	32,164	38,844	19,984	12,212	7,772	18,860	24,985	31,028	3,588	27,440
Salaries and wages	361,973	109,310	40,032	212,631	357,385	299,176	146,448	152,728	58,209	144,564	147,730	54,902	92,828
Insurance	54,060	17,592	5,040	31,428	69,982	58,589	33,747	24,842	11,393	34,363	23,381	2,919	20,462
Legal and and professional fees	22,664	2,035	8,543	12,086	10,279	8,900	4,670	4,230	1,379	5,732	9,061	4,228	4,833
Commissions	94,954	6,622	9,367	78,965	5,402	1,819	602	1,217	3,583	7,300	50,912	28,665	22,247
Amortization	1,193	(*)	(*)	1,089	(*)	(*)	(*)	(*)	(*)	(*)	47	(*)	10
Pension and profit-sharing plans	1,584	(*)	573	513	1,383	1,202	(*)	(*)	(*)	(*)	556	90	466
Employee benefit programs	1,897	(*)	181	1,354	2,522	2,200	1,206	994	322	755	396	118	278
Interest	33,628	4,167	5,422	24,039	36,990	26,788	16,762	10,026	10,202	15,633	18,904	2,131	16,773
Bad debts	7,723	1,324	2,396	4,003	6,362	5,988	3,920	2,068	374	3,442	1,413	(*)	1,013
Depletion	137	(*)	(*)	(*)	(*)	(*)	(*)	-	-	(*)	(*)	-	(*)
Other business deductions	861,969	135,439	193,967	532,563	394,709	314,040	172,130	141,910	80,669	310,553	423,761	134,657	289,104
Net profit	1,616,318	214,547	529,230	872,541	676,236	583,408	324,966	258,442	92,828	618,235	449,409	193,754	255,655

Footnote at end of table.

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Services—Continued										
	Medical and health services			Legal services	Educational services	Engineering and architectural services	Accounting, auditing, and bookkeeping services			Other services	Nature of business not allocable
	Total	Offices of physicians	Other medical and health services				Total	Certified public accountants	Other accounting, auditing, and bookkeeping services		
	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)
BUSINESSES WITH AND WITHOUT NET PROFIT											
Number of businesses	401,203	150,317	250,886	135,083	118,701	73,056	125,882	24,255	101,627	150,051	36,699
Business receipts	15,229,974	7,692,610	7,537,364	3,775,593	643,242	1,354,920	1,207,592	547,452	660,14[illegible]	815,744	722,383
Income from sales and operations	15,187,649	7,667,979	7,519,670	3,761,585	639,945	1,348,836	1,201,565	546,931	654,634	801,359	718,217
Other business income	42,325	24,631	17,694	14,008	3,297	6,084	6,027	521	5,506	4,385	4,166
Business deductions, total	7,399,950	3,180,632	4,219,318	1,732,217	464,074	885,492	623,591	287,920	335,67[illegible]	515,[illegible]92	626,777
Cost of sales and operations, total	990,274	178,504	811,770	88,650	54,153	213,709	28,117	4,013	24,104	94,642	410,812
Inventory, beginning-of-year	16,748	1,909	14,839	(*)	5,611	3,712	(*)	(*)	(*)	6,493	20,767
Merchandise purchased	230,199	29,806	200,393	(*)	22,336	26,457	(*)	-	(*)	35,020	171,971
Cost of labor	205,279	39,077	166,202	17,701	12,965	78,792	18,315	2,417	15,898	11,436	31,272
Material and supplies	300,393	69,212	231,181	5,068	13,554	29,528	2,329	303	2,026	26,504	1[illegible],113
Other costs	258,006	43,696	214,310	65,263	8,510	78,442	5,721	1,322	4,399	25,435	[illegible],353
Less: Inventory, end-of-year	20,351	5,196	15,155	(*)	8,823	3,222	(*)	(*)	(*)	10,296	21,664
Depreciation	427,966	193,340	234,626	83,166	39,[illegible]90	37,310	46,051	17,633	28,418	31,143	21,279
Taxes	247,736	101,864	145,872	45,000	15,075	20,295	18,919	8,616	10,303	7,311	12,469
Rent	631,974	311,801	320,173	184,235	42,467	36,735	59,097	26,195	32,[illegible]02	50,6[illegible]0	21,170
Repairs	88,559	34,783	53,776	12,970	10,555	7,973	8,567	2,953	5,614	5,999	7,693
Salaries and wages	1,900,305	877,979	1,022,326	435,104	106,229	200,947	187,779	110,288	77,491	26,174	60,108
Insurance	258,597	178,527	80,070	28,371	8,233	20,785	13,479	6,468	7,011	6,176	5,835
Legal and professional fees	97,306	54,981	42,325	39,655	3,762	26,037	5,632	3,126	2,506	7,268	[illegible],213
Commissions	44,721	15,033	29,688	13,492	3,378	8,046	5,133	2,898	2,235	11,901	3,254
Amortization	1,298	460	838	391	(*)	(*)	(*)	(*)	(*)	334	(*)
Pension and profit-sharing plans	24,592	14,758	9,834	3,995	(*)	1,294	1,135	476	659	1,013	(*)
Employee benefit programs	11,148	5,598	5,550	1,941	(*)	1,713	1,[illegible]0	1,066	544	376	(*)
Interest	115,983	30,998	84,985	21,397	8,273	8,616	10,694	3,679	7,015	4,042	6,731
Bad debts	5,605	1,426	4,179	5,118	796	2,586	509	(*)	360	1,651	2,144
Depletion	3,673	1,112	(*)	528	(*)	-	(*)	-	(*)	(*)	(*)
Other business deductions	2,550,213	1,179,468	1,370,745	768,204	171,748	299,342	235,987	100,104	135,883	262,753	73,462
Net profit (less loss)	7,830,024	4,511,978	3,318,046	2,043,376	179,168	469,428	584,001	259,532	324,469	290,652	95,606
Net profit	7,908,773	4,546,345	3,362,428	2,075,513	206,871	504,257	600,319	264,402	335,917	376,183	113,429
Net loss	78,749	34,367	44,382	32,137	27,703	34,829	16,318	4,870	11,448	85,531	17,823
BUSINESSES WITH NET PROFIT											
Number of businesses	368,450	137,764	230,686	117,742	96,258	54,682	110,104	21,378	88,726	85,651	28,426
Business receipts	14,943,151	7,634,691	7,308,460	3,701,689	571,575	1,280,821	1,176,045	530,880	645,165	722,274	687,472
Income from sales and operations	14,903,673	7,612,299	7,291,374	3,688,167	569,089	1,275,170	1,170,712	530,368	640,344	718,548	683,563
Other business income	39,478	22,392	17,086	13,522	2,486	5,651	5,333	512	4,821	3,726	3,909
Business deductions, total	7,034,378	3,088,346	3,946,032	1,626,176	364,704	776,564	575,726	266,478	309,248	346,091	574,043
Cost of sales and operations, total	936,614	173,074	763,540	84,704	44,866	204,961	27,812	3,992	23,820	70,195	389,795
Inventory, beginning-of-year	15,238	1,865	13,373	(*)	4,090	2,699	(*)	(*)	(*)	3,835	19,435
Merchandise purchased	219,267	29,022	190,245	(*)	18,659	22,370	(*)	-	(*)	24,875	157,657
Cost of labor	175,381	36,764	138,617	17,349	10,986	77,464	18,277	2,417	15,860	8,100	28,703
Material and supplies	295,060	68,574	226,486	4,821	11,689	27,620	2,279	282	1,997	17,244	9,707
Other costs	250,337	41,970	208,367	61,916	6,519	77,246	5,504	1,322	4,182	20,764	194,001
Less: Inventory, end-of-year	18,669	5,121	13,548	(*)	7,077	2,438	(*)	(*)	(*)	4,623	19,708
Depreciation	396,853	183,801	213,052	75,906	28,456	29,336	39,377	15,717	23,660	18,343	15,524
Taxes	232,572	99,346	133,226	42,800	11,784	18,273	17,888	8,026	9,862	5,733	10,752
Rent	600,625	302,843	297,782	172,162	33,900	31,071	54,082	24,278	29,804	27,153	19,803
Repairs	81,970	33,047	48,923	12,063	8,211	6,154	8,134	2,815	5,319	3,952	5,222
Salaries and wages	1,829,759	867,339	962,420	413,510	85,777	186,908	177,762	102,158	75,604	22,408	56,320
Insurance	245,773	171,479	74,294	26,730	6,438	18,383	12,544	5,978	6,566	4,365	4,922
Legal and professional fees	92,354	53,207	39,147	37,693	3,012	23,687	5,037	2,834	2,203	5,444	944
Commissions	44,231	14,760	29,471	12,358	3,346	7,491	3,471	1,502	1,969	10,659	2,615
Amortization	1,204	452	752	371	(*)	(*)	(*)	(*)	(*)	113	-
Pension and profit-sharing plans	24,097	14,621	9,476	3,981	-	1,294	1,135	476	659	998	(*)
Employee benefit programs	9,406	5,592	3,814	1,629	(*)	1,514	1,587	1,044	543	373	(*)
Interest	99,238	28,683	70,555	17,669	5,803	6,535	8,871	3,265	5,606	2,706	5,043
Bad debts	5,087	1,157	3,930	2,508	555	905	378	(*)	229	999	1,271
Depletion	3,500	939	(*)	489	(*)	-	(*)	-	(*)	(*)	(*)
Other business deductions	2,431,095	1,138,006	1,293,089	721,603	132,470	239,948	217,009	94,168	122,841	169,090	61,253
Net profit	7,908,773	4,546,345	3,362,428	2,075,513	206,871	504,257	600,319	264,402	335,917	376,183	113,429

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

Table 2.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount
	All industries								Agriculture, forestry, and fishing							
									Total							
Total	10,172,79[illegible]	275,993,721	153,668,874	11,601,455	27,628,616	39,113,220	7,235,865	46,442,653	3,206,381	51,596,105	30,636,632	5,522,507	3,150,052	5,228,996	1,935,396	8,686,371
Under $1,000	1,837,778	748,008	648,470	379,036	61,050	-1,404,045	655,791	203,876	679,873	259,297	498,423	224,217	43,310	-758,087	176,539	53,099
$1,000 under $2,500	1,421,648	2,383,707	887,423	356,483	87,753	-132,465	883,341	729,899	501,949	847,677	591,908	215,424	52,997	-304,762	241,305	177,939
$2,500 under $5,000	1,346,503	4,887,449	1,556,706	510,555	165,867	790,086	964,896	1,568,908	481,666	1,742,648	968,729	296,501	83,385	-44,110	288,154	388,479
$5,000 under $10,000	1,436,060	10,415,834	3,123,279	852,374	415,443	2,695,570	1,135,807	3,496,621	464,964	3,369,128	1,621,928	477,381	147,405	425,138	333,394	831,961
$10,000 under $25,000	1,756,628	28,434,387	9,537,386	2,133,280	1,815,146	7,460,102	1,482,509	8,482,269	568,010	9,208,423	4,225,415	1,217,525	434,354	1,707,170	462,209	2,182,592
$25,000 under $50,000	1,092,557	38,740,069	15,687,166	2,429,595	3,689,859	8,988,116	956,652	9,704,156	316,350	10,998,518	5,256,088	1,395,110	602,940	2,007,002	269,637	2,314,377
$50,000 under $100,000	717,775	50,205,561	23,791,970	2,129,153	6,036,968	10,032,811	647,409	10,570,087	131,344	8,910,007	4,815,521	938,788	660,256	1,346,373	113,268	1,563,872
$100,000 under $200,000	361,934	49,941,585	29,951,555	1,413,526	6,404,914	6,170,602	326,359	6,572,827	42,986	5,837,417	3,679,327	463,792	547,659	597,642	36,095	729,333
$200,000 under $500,000	161,451	47,167,197	33,002,544	885,725	5,621,267	3,346,516	147,579	3,637,792	14,183	4,169,850	3,170,544	198,622	335,004	245,767	11,642	325,223
$500,000 under $1,000,000	27,981	19,225,997	15,067,564	275,503	1,843,832	697,551	24,525	865,709	3,410	2,417,933	2,169,455	54,650	136,638	-8,550	2,005	64,998
$1,000,000 under $5,000,000	12,013	19,599,061	16,540,798	210,708	1,356,372	439,328	10,628	560,887	1,521	2,702,105	2,534,132	34,816	86,467	14,712	1,059	47,739
$5,000,000 or more	464	4,244,866	3,874,013	25,517	130,145	29,048	369	49,622	125	1,133,102	1,105,162	5,681	19,637	1,701	89	6,759
	Agriculture, forestry, and fishing—Continued															
	Farms															
	Total								Field crop							
Total	3,007,181	48,638,386	29,794,553	5,290,497	2,640,261	4,697,554	1,806,095	7,995,121	1,061,476	14,109,635	6,010,384	1,869,409	813,795	2,842,549	769,680	3,520,262
Under $1,000	628,094	240,532	493,927	207,142	41,925	-703,103	163,579	48,774	161,668	83,373	65,838	37,571	7,931	-72,941	72,281	22,696
$1,000 under $2,500	471,380	797,679	586,127	206,058	50,864	-296,781	222,019	162,977	177,780	302,487	154,630	60,794	15,974	-28,204	105,519	86,031
$2,500 under $5,000	455,325	1,645,464	957,268	284,058	79,279	-59,327	269,470	356,621	177,798	646,962	284,051	99,344	30,378	69,556	126,066	183,738
$5,000 under $10,000	433,607	3,144,768	1,603,795	455,555	137,036	347,901	307,254	743,534	178,425	1,299,144	504,809	180,633	52,897	288,757	142,606	399,350
$10,000 under $25,000	537,267	8,719,954	4,137,710	1,168,692	373,558	1,580,416	436,162	2,033,852	211,831	3,399,858	1,295,618	455,424	134,954	868,948	183,221	977,597
$25,000 under $50,000	301,305	10,469,933	5,156,402	1,347,149	519,796	1,890,969	256,093	2,182,826	101,900	3,531,419	1,347,610	491,547	172,373	902,487	83,380	963,713
$50,000 under $100,000	122,412	8,281,803	4,635,334	901,574	544,563	1,188,754	104,790	1,402,795	38,466	2,610,274	1,128,835	328,483	187,704	532,766	34,844	571,770
$100,000 under $200,000	39,694	5,380,415	3,530,512	442,379	413,892	520,653	32,945	649,287	11,377	1,524,306	766,636	166,453	141,944	226,951	10,042	247,168
$200,000 under $500,000	13,234	3,871,372	3,009,054	187,418	263,245	224,657	10,784	300,226	2,069	573,372	357,684	42,705	55,658	49,230	1,591	60,830
$500,000 under $1,000,000	3,256	2,315,018	2,094,652	51,384	121,280	-11,117	1,882	62,058	133	87,879	63,024	4,570	9,225	4,180	105	6,254
$1,000,000 under $5,000,000	1,482	2,638,346	2,484,610	33,407	75,186	12,831	1,028	45,412	29	50,561	41,649	1,985	4,757	819	25	[illegible]
$5,000,000 or more	125	1,133,102	1,105,162	5,681	19,637	1,701	89	6,759								
	Fruit, tree nut, and vegetable								Horticultural specialty							
Total	132,524	2,349,086	1,395,683	247,491	458,911	205,734	71,611	416,249	16,650	356,608	243,512	19,641	72,317	52,214	10,787	69,469
Under $1,000	34,361	10,589	24,606	13,409	4,677	-44,555	6,408	1,868	4,261	1,403	3,259	1,373	588	-4,191	(*)	(*)
$1,000 under $2,500	19,919	33,395	23,682	8,077	5,212	-11,869	10,547	7,433	2,517	3,824	3,303	486	313	-891	1,052	1,117
$2,500 under $5,000	17,232	59,639	37,288	13,285	8,413	-11,248	9,342	10,262	1,321	4,720	2,312	227	165	1,799	(*)	(*)
$5,000 under $10,000	18,152	132,268	71,654	16,604	17,246	11,715	12,397	33,769	2,083	14,210	8,048	939	2,012	3,371	1,519	4,649
$10,000 under $25,000	20,847	331,159	171,698	43,940	49,372	47,141	15,637	76,608	2,613	45,272	30,548	3,000	7,409	7,101	2,106	10,1[illegible]
$25,000 under $50,000	12,132	421,999	219,805	45,852	70,290	65,063	9,250	86,839	1,814	60,983	35,943	4,204	6,382	12,861	1,459	14,405
$50,000 under $100,000	6,005	423,081	235,092	43,313	76,329	59,870	4,964	83,183	1,413	97,197	63,408	4,244	22,296	18,036	1,386	20,229
$100,000 under $200,000	2,517	352,217	204,660	28,038	80,658	51,448	1,936	65,760	471	67,594	48,444	2,309	16,383	9,744	452	10,580
$200,000 under $500,000	1,079	295,314	191,393	20,180	71,644	32,528	919	38,601	149	49,788	39,038	2,501	13,791	4,059	131	5,230
$500,000 under $1,000,000	196	132,278	96,608	7,724	34,494	4,513	159	7,436								
$1,000,000 under $5,000,000	79	127,545	96,215	6,003	31,056	891	49	3,908	8	11,617	9,209	358	2,978	325	6	711
$5,000,000 or more	5	29,602	22,982	1,066	9,520	237	3	582	-	-	-	-	-	-	-	-
	Livestock								Animal specialty							
Total	1,499,890	30,845,544	21,378,841	2,961,987	1,206,312	1,839,643	866,285	3,796,511	61,471	317,141	296,049	58,441	32,762	-93,387	14,196	47,851
Under $1,000	217,057	104,103	244,607	81,710	14,308	-307,134	46,264	14,679	34,412	8,981	44,100	14,559	2,338	-59,788	2,795	479
$1,000 under $2,500	235,975	400,413	354,591	115,488	24,899	-215,546	88,619	53,968	10,080	15,262	24,780	5,278	1,330	-19,756	1,984	1,862
$2,500 under $5,000	236,517	855,979	590,764	156,832	37,407	-121,046	118,390	134,178	6,106	21,750	23,437	4,948	981	-10,612	2,109	1,817
$5,000 under $10,000	222,051	1,611,502	971,216	241,629	60,394	40,830	142,314	279,638	5,019	33,439	26,075	6,667	1,261	-5,043	2,921	6,805
$10,000 under $25,000	293,731	4,811,538	2,561,099	651,190	172,710	641,965	229,265	933,359	3,363	54,531	41,273	6,987	5,689	-1,363	2,515	13,095
$25,000 under $50,000	181,149	6,310,396	3,474,098	788,294	262,931	887,224	148,857	1,082,943	1,602	56,922	38,789	6,087	3,684	2,839	1,209	10,168
$50,000 under $100,000	74,939	5,033,446	3,136,122	510,824	244,754	568,379	62,409	710,058	479	38,287	27,417	5,886	6,213	-990	307	4,761
$100,000 under $200,000	24,607	3,329,618	2,437,019	236,021	164,635	222,722	19,831	310,795	292	40,178	31,036	4,236	3,690	1,599	259	5,922
$200,000 under $500,000	9,567	2,866,463	2,363,250	115,028	115,769	133,188	7,775	188,353	89	23,962	20,788	1,815	2,645	-508	94	2,537
$500,000 under $1,000,000	2,845	2,043,266	1,892,240	36,711	66,493	-21,105	1,559	45,107	(*)	(*)	(*)	(*)	(*)	(*)		
$1,000,000 under $5,000,000	1,335	2,397,978	2,291,801	24,219	33,652	9,184	919	37,738	4	8,503	6,238	947	1,507	127	3	405
$5,000,000 or more	117	1,080,842	1,062,034	4,041	8,360	982	83	5,695	-	-	-	-	-	-	-	-

Footnote at end of table.

Table 2.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount
	Agriculture, forestry, and fishing--Continued															
	Farms--Continued								Landscape and horticultural services							
	Farms not allocable															
Total	235,170	660,372	470,084	133,528	56,164	-149,199	73,536	144,779	66,255	895,847	255,888	63,241	184,820	229,186	56,030	244,880
Under $1,000	176,335	32,083	111,517	58,520	12,083	-214,494	35,059	8,928	8,955	4,313	458	1,449	122	-301	4,582	1,704
$1,000 under $2,500	25,109	42,298	25,141	15,935	3,136	-20,515	13,398	12,566	11,871	19,427	1,646	2,379	369	5,787	10,245	8,205
$2,500 under $5,000	16,351	56,414	19,416	9,422	1,935	12,224	12,559	24,401	9,602	37,054	4,214	3,204	1,615	13,551	8,221	14,831
$5,000 under $10,000	7,877	54,205	21,993	9,083	3,226	8,271	5,497	19,323	14,890	106,114	9,233	8,526	4,953	50,369	13,675	52,088
$10,000 under $25,000	4,882	77,596	37,474	8,151	3,424	16,624	3,418	22,994	12,305	203,042	48,797	12,158	34,858	67,409	11,198	69,613
$25,000 under $50,000	2,708	88,214	40,157	11,165	4,136	20,495	1,938	24,758	5,193	180,660	49,091	17,179	39,811	39,283	4,688	44,467
$50,000 under $100,000	1,110	79,518	44,460	8,824	7,267	10,693	880	12,794	2,531	185,442	84,396	11,052	53,052	34,487	2,531	34,487
$100,000 under $200,000	430	66,502	42,717	5,322	6,582	8,189	425	9,062	684	92,268	27,522	4,092	27,428	12,871	684	12,871
$200,000 under $500,000	316	85,254	55,396	6,321	10,853	7,144	313	7,296	221	64,232	27,907	3,154	21,362	5,810	205	6,566
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $5,000,000	30	64,800	50,644	560	2,093	1,967	29	2,017	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$5,000,000 or more									-	-	-	-	-	-	-	-
	Agriculture, forestry, and fishing--Continued								Mining							
	Other agricultural services, forestry, and fishing															
Total	132,945	2,061,872	586,191	168,769	324,971	302,256	73,271	446,370	51,411	1,651,406	317,301	142,272	168,221	-13,223	28,458	252,195
Under $1,000	42,824	14,452	4,038	15,626	1,263	-54,683	8,378	2,621	17,003	4,046	684	5,130	352	-48,291	4,436	863
$1,000 under $2,500	18,698	30,571	4,135	6,987	1,764	-13,768	9,041	6,757	5,415	8,882	563	2,146	196	-8,689	3,109	2,329
$2,500 under $5,000	16,739	60,130	7,247	9,239	2,491	1,666	10,463	17,027	5,705	21,493	2,584	3,318	251	-4,275	4,153	5,481
$5,000 under $10,000	16,467	118,246	8,900	13,300	5,416	26,868	12,465	36,339	7,151	52,131	6,287	4,191	1,429	-2,022	4,892	16,684
$10,000 under $25,000	18,438	285,427	38,908	36,675	25,938	59,345	14,849	79,127	5,696	93,522	7,998	9,725	3,716	5,886	4,338	27,439
$25,000 under $50,000	9,852	347,925	50,595	30,782	43,333	76,750	8,856	87,084	3,495	129,453	12,966	13,446	12,001	2,709	2,391	28,076
$50,000 under $100,000	6,401	442,762	95,791	26,162	62,641	123,132	5,947	126,590	3,558	257,183	42,551	20,847	28,388	18,852	2,643	46,177
$100,000 under $200,000	2,608	364,734	121,293	17,321	106,339	64,118	2,466	67,175	1,819	257,006	40,688	20,721	30,696	10,641	1,367	37,646
$200,000 under $500,000	728	234,246	133,583	8,050	50,397	15,300	653	18,431	1,192	349,680	94,125	29,160	43,134	16,592	892	44,005
$500,000 under $1,000,000	153	102,316	74,374	3,253	15,033	1,519	122	2,892	233	162,905	35,190	10,965	18,554	-6,169	162	15,888
$1,000,000 under $5,000,000	37	61,063	47,327	1,374	10,356	2,009	31	2,327	133	235,853	56,106	17,734	25,023	-4,736	68	18,154
$5,000,000 or more	-	-	-	-	-	-	-	-	11	79,252	17,559	4,889	4,481	6,279	7	9,453
	Construction															
	Total								General contractors and operative builders							
									Total							
Total	804,528	27,108,554	15,518,943	749,562	5,135,656	4,073,412	709,696	4,375,622	155,587	11,498,136	7,916,141	251,453	1,780,493	994,826	128,920	1,162,713
Under $1,000	66,545	35,765	7,534	7,326	1,493	-25,156	43,859	17,607	7,327	2,373	2,662	1,937	703	-26,314	2,088	640
$1,000 under $2,500	101,355	171,821	28,331	12,255	3,646	66,705	84,695	86,839	7,758	14,129	2,751	2,428	499	1,328	5,789	4,274
$2,500 under $5,000	109,616	407,200	60,561	19,947	13,052	190,416	99,424	204,343	11,992	43,954	9,303	3,819	2,457	11,126	10,144	15,105
$5,000 under $10,000	141,935	1,042,684	223,443	50,010	48,390	458,951	130,854	478,614	22,318	163,476	46,974	8,167	9,965	50,619	19,861	60,519
$10,000 under $25,000	158,047	2,560,253	873,194	116,102	295,476	821,293	144,416	869,958	28,121	480,062	185,663	26,020	46,364	122,324	23,321	142,482
$25,000 under $50,000	100,509	3,544,339	1,687,048	123,804	646,825	740,548	91,787	776,737	25,176	876,629	443,508	31,967	139,351	147,894	21,725	162,276
$50,000 under $100,000	66,222	4,690,408	2,507,578	135,469	1,080,532	692,421	60,313	719,682	22,363	1,595,652	963,820	42,545	305,716	194,471	19,108	209,940
$100,000 under $200,000	37,621	5,276,521	3,257,008	130,950	1,202,343	550,172	33,690	582,714	17,428	2,490,168	1,704,831	51,678	437,044	208,187	15,294	231,719
$200,000 under $500,000	18,543	5,518,703	3,949,125	90,980	1,096,143	429,817	17,055	456,909	10,392	3,138,915	2,434,974	40,939	467,640	198,679	9,267	220,407
$500,000 under $1,000,000	3,175	2,112,454	1,566,715	36,199	436,006	101,615	2,790	118,890	2,002	1,344,445	1,048,051	22,336	188,246	55,548	1,737	69,189
$1,000,000 under $5,000,000	937	1,521,591	1,176,360	23,296	281,711	47,366	799	59,912	689	1,141,149	906,811	16,506	157,949	31,997	574	43,042
$5,000,000 or more	23	226,815	182,046	3,224	30,039	-736	14	3,417	21	207,184	166,793	3,111	24,559	-1,033	12	3,120
	Construction--Continued															
	General contractors and operative builders--Continued															
	Building contractors and operative builders								Other general contractors							
Total	134,040	10,211,270	7,392,674	152,660	1,507,566	838,307	110,643	986,105	21,547	1,286,866	523,467	98,793	272,927	156,519	18,277	176,608
Under $1,000	5,850	2,170	2,621	1,332	696	-24,013	1,837	617	1,477	203	41	605	7	-2,301		
$1,000 under $2,500	6,386	11,439	2,584	1,482	442	1,554	4,986	3,790	1,372	2,690	167	946	57	-226	2,688	2,067
$2,500 under $5,000	10,040	35,853	9,058	2,224	2,345	9,749	8,510	13,545	1,952	8,101	245	1,595	112	1,377		
$5,000 under $10,000	19,225	141,805	41,708	5,707	8,661	46,042	17,099	54,285	3,093	21,671	5,266	2,460	1,304	4,577	2,762	6,234
$10,000 under $25,000	23,516	397,987	170,087	15,415	42,789	98,016	18,847	117,685	4,605	82,075	15,576	10,605	3,575	24,308	4,474	24,797
$25,000 under $50,000	21,716	750,030	417,401	17,397	119,699	119,753	18,395	133,798	3,460	126,599	26,107	14,570	19,652	28,141	3,330	28,478
$50,000 under $100,000	19,809	1,416,591	911,176	25,374	263,049	165,857	16,816	178,262	2,554	179,061	52,644	17,171	42,667	28,614	2,292	31,678
$100,000 under $200,000	15,420	2,206,180	1,578,594	32,882	364,480	169,758	13,468	189,445	2,008	283,988	126,237	18,796	72,564	38,429	1,826	42,274
$200,000 under $500,000	9,660	2,918,880	2,342,222	28,004	416,586	178,565	8,599	197,581	732	220,035	92,752	12,935	51,054	20,114	668	22,826
$500,000 under $1,000,000	1,822	1,221,951	988,457	13,901	158,393	48,886	1,597	61,111	180	122,494	59,594	8,435	29,853	6,662	140	8,078
$1,000,000 under $5,000,000	581	947,828	793,690	7,621	114,769	23,359	478	33,623	108	193,321	113,121	8,885	43,180	8,638	97	10,176
$5,000,000 or more	15	160,556	135,076	1,321	15,657	781	11	2,363	6	46,628	31,717	1,790	8,902	-1,814		

Footnote at end of table.

Table 2.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount
	Construction--Continued															
	Special trade contractors															
	Total								Plumbing, heating, and air conditioning							
Total	609,021	14,752,188	7,199,841	464,832	3,183,792	2,939,995	546,321	3,063,344	77,369	3,166,277	1,818,107	69,998	551,713	494,618	67,504	514,391
Under $1,000	54,755	31,102	3,757	4,811	720	3,429	39,477	16,177	3,861	2,163	455	201	62	406	2,466	724
$1,000 under $2,500	86,369	145,704	24,756	8,880	2,664	59,390	72,549	75,605	7,285	13,116	5,649	682	161	1,938	5,204	4,22[illegible]
$2,500 under $5,000	90,934	339,585	47,845	15,474	9,117	169,398	83,517	177,640	4,431	16,924	6,696	571	230	4,160	3,829	4,890
$5,000 under $10,000	114,105	837,859	166,807	39,336	36,238	391,994	106,139	400,715	12,537	96,034	41,899	3,426	3,924	27,302	11,086	28,25[illegible]
$10,000 under $25,000	122,256	1,967,640	657,425	82,569	232,442	662,429	113,842	690,583	17,435	277,023	123,616	10,778	20,756	67,751	15,472	74,36[illegible]
$25,000 under $50,000	70,695	2,503,941	1,165,512	88,267	470,756	569,448	65,523	589,699	13,628	506,352	272,385	13,542	58,830	107,313	12,077	111,410
$50,000 under $100,000	41,575	2,937,766	1,481,253	84,202	737,805	474,545	39,145	485,610	11,092	803,967	446,231	17,194	139,617	129,108	10,693	130,137
$100,000 under $200,000	19,284	2,649,192	1,471,432	75,195	731,211	328,417	17,561	336,916	4,986	672,454	412,492	12,433	137,179	83,574	4,662	86,34[illegible]
$200,000 under $500,000	7,712	2,243,221	1,428,524	47,124	599,545	220,674	7,350	225,914	1,821	536,525	334,378	8,242	123,666	57,396	1,746	57,670
$500,000 under $1,000,000	1,099	716,900	483,954	12,540	239,024	-4,939	1,001	47,751	241	158,970	111,447	2,201	43,052	12,459	222	12,649
$1,000,000 under $5,000,000	237	379,278	268,576	6,434	124,270	15,332	217	16,734	52	82,749	62,859	728	24,236	3,211	47	3,715
$5,000,000 or more									-	-	-	-	-	-	-	-
	Painting, paper hanging, and decorating								Electrical work							
Total	109,058	1,387,960	535,707	30,008	372,104	395,133	102,494	409,731	44,592	1,669,147	999,583	33,584	365,379	281,074	38,981	292,420
Under $1,000	12,246	7,352	843	334	77	3,020	10,493	4,513	4,992	2,555	1,136	511	259	-294	3,072	1,179
$1,000 under $2,500	21,148	35,714	3,643	745	234	20,037	19,041	20,705	5,243	9,032	3,050	348	259	1,984	3,895	3,391
$2,500 under $5,000	22,460	81,238	9,268	2,171	1,261	43,740	21,661	46,090	3,258	12,400	3,750	578	748	2,764	2,608	3,047
$5,000 under $10,000	18,621	136,804	26,183	3,490	4,064	67,804	18,459	68,033	5,805	44,998	15,996	2,075	2,409	16,155	5,123	16,624
$10,000 under $25,000	21,479	332,407	103,155	8,025	51,003	129,730	20,952	131,328	9,088	149,677	65,398	4,396	9,446	46,724	8,536	50,520
$25,000 under $50,000	8,547	294,239	122,084	7,235	96,411	65,062	7,944	69,702	7,465	267,965	138,080	6,800	30,168	68,055	7,385	68,780
$50,000 under $100,000	3,195	224,946	101,365	4,482	99,283	36,997	2,833	39,544	4,743	331,063	193,729	7,090	69,709	52,118	4,638	52,723
$100,000 under $200,000	1,106	149,074	88,445	2,329	63,729	20,198	889	20,648	2,701	378,647	241,366	6,282	108,871	50,926	2,554	51,291
$200,000 under $500,000	241	99,078	60,255	1,003	43,040	7,609	210	8,175	1,134	333,806	233,859	4,286	94,305	33,507	1,009	35,183
$500,000 under $1,000,000									120	75,563	56,338	711	26,200	5,629	119	6,137
$1,000,000 under $5,000,000	15	27,108	20,466	194	13,002	936	12	993	43	63,441	46,881	507	23,005	3,506	42	4,545
$5,000,000 or more	-	-	-	-	-	-	-	-								
	Masonry, stonework, and plastering								Carpentering and flooring							
Total	63,693	2,005,843	980,160	42,570	595,570	375,239	59,751	386,706	185,764	2,364,999	1,013,531	51,946	418,364	732,030	176,093	745,846
Under $1,000	2,884	2,058	197	69	80	1,048	2,511	1,205	21,243	12,119	427	996	13	4,211	16,837	7,317
$1,000 under $2,500	7,587	12,300	2,181	873	6	4,823	6,199	6,584	30,937	49,858	3,711	2,248	981	29,516	29,120	31,287
$2,500 under $5,000	8,353	32,363	4,233	1,578	1,487	17,505	8,102	17,661	38,735	145,600	12,822	4,459	4,557	87,990	37,633	88,998
$5,000 under $10,000	11,818	88,758	16,979	2,729	8,156	45,009	11,468	45,159	42,633	305,600	39,585	12,032	8,213	185,060	41,968	186,000
$10,000 under $25,000	12,541	204,620	63,604	6,897	44,121	61,390	12,040	63,669	30,984	492,739	155,402	12,961	54,788	207,763	30,060	210,503
$25,000 under $50,000	10,099	360,131	152,667	9,437	82,103	92,362	9,732	94,072	13,786	463,412	238,529	8,809	98,350	115,257	13,405	116,985
$50,000 under $100,000	6,659	459,425	235,390	8,857	149,094	70,480	6,229	72,852	4,496	311,240	157,267	4,685	83,973	52,818	4,320	53,986
$100,000 under $200,000	2,405	333,660	172,444	6,466	118,716	46,004	2,255	46,747	1,916	254,710	163,278	2,922	79,002	26,560	1,769	26,643
$200,000 under $500,000	1,095	315,415	199,665	3,678	115,623	27,102	977	28,655	942	259,010	191,989	2,315	61,952	19,298	910	20,177
$500,000 under $1,000,000	215	146,462	94,540	1,540	58,554	7,219	204	7,583	81	50,262	38,770	391	18,839	2,598	60	2,991
$1,000,000 under $5,000,000	37	50,651	38,260	446	17,630	2,297	34	2,519	11	20,449	11,751	128	7,696	959	11	959
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Special trade contractors--Continued								Contractors not allocable							
	Contractors, not elsewhere classified															
Total	128,545	4,157,962	1,852,753	236,726	880,662	661,901	101,498	714,250	39,920	858,230	402,961	33,277	171,371	138,591	34,455	149,565
Under $1,000	9,529	4,855	699	2,700	229	-4,962	4,098	1,239	4,463	2,290	1,115	578	70	-2,271	2,294	790
$1,000 under $2,500	14,169	25,684	6,522	3,984	1,023	1,092	9,090	9,409	7,228	11,988	824	947	483	5,987	6,357	6,960
$2,500 under $5,000	13,697	51,060	11,076	6,117	834	13,239	9,684	16,954	6,690	23,661	3,413	654	1,478	9,892	5,763	11,598
$5,000 under $10,000	22,691	165,665	26,165	15,584	9,472	50,664	18,035	56,646	5,512	41,349	9,662	2,507	2,187	16,338	4,854	17,380
$10,000 under $25,000	30,729	511,174	146,250	39,512	52,328	149,071	26,782	160,194	7,670	112,551	30,106	7,513	16,670	36,540	7,253	36,893
$25,000 under $50,000	17,170	611,842	241,767	42,444	104,894	121,399	14,980	128,750	4,638	163,769	78,028	3,570	36,718	23,206	4,539	24,762
$50,000 under $100,000	11,390	807,125	347,271	41,894	196,129	133,024	10,432	136,368	2,284	156,990	62,505	8,722	37,011	23,405	2,060	24,132
$100,000 under $200,000	6,170	860,647	393,407	44,763	223,714	101,155	5,432	105,242	909	137,161	80,745	4,077	34,088	13,568	835	14,079
$200,000 under $500,000	2,551	745,571	437,961	28,118	184,619	76,839	2,539	77,697	439	136,567	85,627	2,917	28,958	10,464	438	10,588
$500,000 under $1,000,000	370	239,459	153,276	7,179	68,719	15,957	355	16,748	74	51,109	34,710	1,323	8,736	1,128	52	1,950
$1,000,000 under $5,000,000	79	134,880	88,359	4,431	38,701	4,423	71	5,003	13	20,795	16,226	469	4,972	334	10	433
$5,000,000 or more									-	-	-	-	-	-	-	-

Footnote at end of table.

Table 2.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount
Manufacturing								
Total								
Total	202,776	7,916,205	4,195,386	349,009	1,632,932	948,859	145,736	1,106,562
Under $1,000	31,673	11,253	9,800	8,231	1,941	-33,247	6,985	1,798
$1,000 under $2,500	25,834	43,099	12,805	5,609	2,805	-806	16,377	12,559
$2,500 under $5,000	23,149	85,547	23,897	8,672	3,443	6,964	14,347	21,592
$5,000 under $10,000	23,897	174,949	54,332	13,186	9,506	38,307	20,137	54,685
$10,000 under $25,000	34,392	553,298	176,949	33,936	60,267	127,305	29,595	148,062
$25,000 under $50,000	26,430	957,490	383,068	49,549	161,882	193,680	23,701	206,027
$50,000 under $100,000	18,809	1,319,720	631,645	67,447	290,524	206,616	17,597	218,741
$100,000 under $200,000	11,424	1,570,230	872,226	65,528	372,999	194,435	10,520	205,662
$200,000 under $500,000	5,822	1,800,826	1,034,328	63,612	492,915	149,909	5,277	161,365
$500,000 under $1,000,000	950	625,744	399,531	18,555	127,045	39,260	848	45,688
$1,000,000 under $5,000,000	377	624,674	477,232	13,131	90,997	26,278	338	28,781
$5,000,000 or more	19	149,375	119,573	1,553	18,608	158	14	1,602
Printing, publishing, and allied industries								
Total	39,492	1,079,654	480,318	41,540	212,773	167,871	28,195	190,329
Under $1,000	6,091	2,011	1,350	1,468	79	-5,770	1,883	532
$1,000 under $2,500	6,060	9,696	3,338	1,168	501	-1,512	2,742	1,930
$2,500 under $5,000	5,464	20,621	6,058	1,878	968	-408	3,088	4,344
$5,000 under $10,000	4,043	28,570	7,571	1,178	942	4,452	3,558	6,225
$10,000 under $25,000	6,897	106,960	42,155	4,929	6,116	23,962	6,294	26,268
$25,000 under $50,000	4,937	179,030	66,718	7,007	21,664	43,010	4,782	44,802
$50,000 under $100,000	3,222	228,515	104,883	8,543	34,136	41,443	3,145	41,584
$100,000 under $200,000	2,054	283,579	144,209	7,981	60,684	40,359	2,015	41,606
$200,000 under $500,000	663	175,740	85,014	5,363	54,014	17,904	628	18,598
$500,000 under $1,000,000	52	33,174	13,439	1,610	10,711	3,205	52	3,205
$1,000,000 under $5,000,000	9	11,758	5,583	415	2,958	1,226	8	1,235
$5,000,000 or more	-	-	-	-	-	-	-	-
Manufacturing—Continued								
Other manufacturing industries								
Total	94,440	4,123,676	2,605,569	121,729	807,368	418,177	61,904	508,003
Under $1,000	19,595	6,829	7,894	3,879	1,763	-19,745	4,101	951
$1,000 under $2,500	10,871	17,735	6,652	1,760	690	-1,948	6,773	4,849
$2,500 under $5,000	9,901	35,375	12,062	3,287	938	1,169	6,011	7,866
$5,000 under $10,000	10,903	82,364	37,955	4,380	4,836	10,064	8,255	21,531
$10,000 under $25,000	13,770	225,687	81,582	10,980	27,692	50,926	10,784	63,612
$25,000 under $50,000	10,427	376,902	190,028	11,700	60,362	70,408	8,719	77,272
$50,000 under $100,000	9,091	643,761	356,590	22,693	132,486	92,611	8,263	99,048
$100,000 under $200,000	5,697	781,282	490,400	23,384	178,623	93,484	5,228	98,816
$200,000 under $500,000	3,361	1,041,613	707,851	25,143	261,160	86,170	3,039	92,986
$500,000 under $1,000,000	550	367,425	269,693	7,388	69,207	20,110	487	23,266
$1,000,000 under $5,000,000	259	427,848	346,112	6,011	57,961	15,367	233	16,953
$5,000,000 or more	15	116,855	98,750	1,124	11,650	-439	11	853
Transportation, communication, electric, gas, and sanitary services—Continued								
Local and interurban passenger transit								
Total	50,665	500,019	34,390	52,797	74,903	135,813	42,885	146,272
Under $1,000	3,668	1,891	44	634	-	-1,097	(*)	(*)
$1,000 under $2,500	7,894	14,537	91	2,087	18	2,695	5,402	4,535
$2,500 under $5,000	11,468	44,740	1,235	3,788	647	19,015	10,903	19,260
$5,000 under $10,000	15,082	108,876	4,215	11,149	4,582	44,647	13,085	46,699
$10,000 under $25,000	9,641	122,890	3,264	11,229	9,693	42,227	9,021	45,124
$25,000 under $50,000	1,136	40,997	811	5,010	8,206	9,437	1,102	9,523
$50,000 under $100,000	1,208	87,645	10,899	11,184	25,573	13,143	1,103	13,378
$100,000 under $200,000	512	57,702	8,861	5,529	18,288	5,151	484	5,725
$200,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $5,000,000	3	4,005	3,086	225	744	50	(*)	(*)
$5,000,000 or more	-	-	-	-	-	-	-	-

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount
Lumber and wood products, except furniture								
Total	47,246	1,905,449	716,403	146,847	422,797	206,330	38,278	239,620
Under $1,000	3,324	1,814	432	1,391	81	-4,076	(*)	(*)
$1,000 under $2,500	6,745	11,995	2,139	1,821	1,511	1,798	5,209	4,170
$2,500 under $5,000	5,583	21,517	3,306	2,725	1,032	4,680	3,875	7,073
$5,000 under $10,000	6,827	48,561	6,025	5,221	2,457	19,586	6,476	21,460
$10,000 under $25,000	9,339	148,202	34,939	11,780	20,633	25,100	8,179	30,011
$25,000 under $50,000	7,569	266,796	76,908	24,652	49,325	40,595	6,889	44,173
$50,000 under $100,000	3,753	248,823	81,862	27,619	52,215	29,976	3,477	34,580
$100,000 under $200,000	2,278	313,323	123,134	25,928	80,986	34,080	1,985	36,988
$200,000 under $500,000	1,485	497,106	191,344	30,253	149,663	33,848	1,298	37,713
$500,000 under $1,000,000	246	168,422	75,105	8,802	36,096	12,360	227	13,984
$1,000,000 under $5,000,000	94	163,078	109,910	6,328	25,927	7,634	82	8,542
$5,000,000 or more	3	15,812	11,299	327	2,871	749	3	749
Machinery, except electrical								
Total	21,598	807,426	393,096	38,893	189,994	156,481	17,359	168,610
Under $1,000	2,663	599	124	1,493	18	-3,656	(*)	(*)
$1,000 under $2,500	2,158	3,673	676	860	103	856	1,653	1,610
$2,500 under $5,000	2,201	8,034	2,471	782	505	1,523	(*)	(*)
$5,000 under $10,000	2,124	15,454	2,781	2,407	1,271	4,205	1,848	5,469
$10,000 under $25,000	4,386	72,449	18,273	6,247	5,826	27,317	4,338	28,171
$25,000 under $50,000	3,497	134,762	49,414	6,190	30,531	39,667	3,311	39,780
$50,000 under $100,000	2,743	198,621	88,310	8,592	51,687	42,586	2,712	43,529
$100,000 under $200,000	1,395	192,046	114,483	8,235	52,706	26,512	1,292	28,252
$200,000 under $500,000	313	86,367	50,119	2,853	28,078	11,987	312	12,068
$500,000 under $1,000,000	102	56,723	41,294	755	11,031	3,585	82	5,233
$1,000,000 under $5,000,000	16	38,698	25,151	479	8,238	1,899	15	2,051
$5,000,000 or more								
Transportation, communication, electric, gas, and sanitary services								
Total	338,844	7,856,050	1,565,909	822,474	1,082,869	1,100,207	253,851	1,315,540
Under $1,000	32,940	14,258	747	11,016	557	-21,173	12,698	4,499
$1,000 under $2,500	35,151	60,723	2,476	12,282	1,375	-3,397	20,719	14,955
$2,500 under $5,000	44,422	164,899	8,194	20,713	6,445	31,765	33,085	51,360
$5,000 under $10,000	57,862	427,281	24,982	51,730	20,889	109,629	46,497	137,867
$10,000 under $25,000	95,817	1,537,238	88,624	191,872	73,206	346,386	78,542	400,505
$25,000 under $50,000	41,650	1,433,234	108,703	176,466	130,596	286,813	35,928	310,815
$50,000 under $100,000	18,126	1,243,589	228,896	143,361	230,655	160,742	15,476	176,999
$100,000 under $200,000	8,920	1,188,997	276,219	114,340	292,977	106,195	7,438	122,190
$200,000 under $500,000	3,104	940,618	350,603	62,553	206,004	58,888	2,713	66,299
$500,000 under $1,000,000	601	420,310	214,331	22,144	65,837	17,914	544	20,280
$1,000,000 under $5,000,000	244	370,955	214,443	14,779	51,456	6,627	207	9,596
$5,000,000 or more	7	53,948	47,691	1,218	2,872	-182	4	175
Trucking and warehousing								
Total	233,743	5,979,251	1,020,243	664,586	793,562	799,154	175,514	947,355
Under $1,000	17,061	7,719	210	3,941	395	-7,140	8,089	2,866
$1,000 under $2,500	20,307	34,489	910	6,132	937	-3,326	11,425	7,653
$2,500 under $5,000	25,885	94,043	4,951	12,080	4,116	12,060	17,135	24,682
$5,000 under $10,000	36,640	275,222	16,047	34,430	13,183	56,759	28,635	79,522
$10,000 under $25,000	75,266	1,235,787	58,489	163,548	50,668	255,809	60,041	301,129
$25,000 under $50,000	35,730	1,219,490	85,677	162,024	87,953	229,585	30,531	249,153
$50,000 under $100,000	13,141	885,774	143,483	106,457	149,767	115,417	11,453	121,993
$100,000 under $200,000	6,755	913,938	190,845	93,291	221,104	77,354	5,556	88,572
$200,000 under $500,000	2,318	700,910	230,950	47,563	160,348	43,340	2,086	48,736
$500,000 under $1,000,000	457	313,176	132,304	20,475	58,112	14,310	413	15,434
$1,000,000 under $5,000,000	179	268,061	131,483	13,451	44,272	5,151	147	7,465
$5,000,000 or more	4	30,642	24,894	1,194	2,707	-165	3	150

Footnote at end of table.

Table 2.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount
	Transportation, communication, electric, gas, and sanitary services--Continued															
	Other transportation								Communication, electric, gas, and sanitary services							
Total	25,804	837,776	419,859	55,591	103,711	57,449	15,280	101,578	28,632	539,004	91,417	49,500	110,693	107,791	20,172	120,335
Under $1,000	5,040	1,753	351	4,355	58	-10,257	1,299	417	7,171	2,895	142	2,086	104	-2,679	1,566	400
$1,000 under $2,500	2,587	4,482	285	2,207	68	-3,348	741	666	4,363	7,215	1,190	1,856	352	582	3,151	2,101
$2,500 under $5,000	3,582	13,091	1,035	3,704	65	-4,331	1,779	1,899	3,487	13,025	973	1,141	1,617	5,021	3,268	5,519
$5,000 under $10,000	3,837	26,900	3,320	3,590	2,363	4,328	2,751	7,548	2,303	16,283	1,400	2,561	761	3,895	2,026	4,098
$10,000 under $25,000	4,551	68,891	16,395	7,320	3,202	12,748	3,728	17,281	6,359	109,670	10,476	9,775	9,643	35,602	5,752	36,971
$25,000 under $50,000	2,951	109,327	13,950	4,909	22,034	28,285	2,481	32,179	1,833	63,420	8,265	4,523	12,403	19,506	1,814	14,960
$50,000 under $100,000	1,649	120,691	38,373	13,282	18,421	10,477	1,252	16,403	2,128	149,479	36,141	12,438	36,894	21,705	1,668	25,225
$100,000 under $200,000	905	116,956	60,662	6,396	24,635	8,949	679	11,786	748	100,401	15,851	9,124	28,950	14,741	719	16,107
$200,000 under $500,000	513	162,515	103,846	8,132	22,817	8,086	400	8,977	223	62,734	14,340	5,107	16,564	7,220	191	7,750
$500,000 under $1,000,000	128	96,631	80,125	964	5,361	1,423	115	2,665	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $5,000,000	58	93,233	78,720	708	4,522	1,106	55	1,757	4	5,656	1,154	395	1,918	320	4	320
$5,000,000 or more	3	23,306	22,797	24	165	-17			-	-	-	-	-	-	-	-
	Wholesale and retail trade															
	Total								Wholesale trade: Total							
Total	2,172,991	124,206,842	91,803,336	1,611,021	9,160,179	8,300,117	1,497,886	9,617,853	343,693	30,177,161	23,376,088	335,019	1,382,734	2,369,181	266,804	2,565,363
Under $1,000	340,061	134,139	93,273	22,990	2,195	-155,879	106,748	21,564	33,970	12,300	9,015	3,614	231	-27,815	8,334	2,311
$1,000 under $2,500	204,064	340,261	172,923	18,134	7,931	-47,391	108,209	61,424	24,601	42,368	11,648	3,116	398	-8,170	14,458	11,450
$2,500 under $5,000	180,706	653,885	334,721	29,391	13,131	-517	108,228	120,363	32,391	118,978	29,927	7,154	1,614	13,982	21,420	36,601
$5,000 under $10,000	220,149	1,619,241	831,847	53,751	43,343	148,873	141,120	285,333	41,060	304,014	75,688	8,445	2,610	82,059	30,750	99,971
$10,000 under $25,000	338,179	5,616,121	3,054,395	136,926	266,679	813,375	257,458	1,012,851	73,167	1,198,311	326,375	27,041	23,670	424,312	65,993	440,235
$25,000 under $50,000	288,317	10,473,706	6,578,505	217,220	672,123	1,276,694	236,445	1,467,404	48,305	1,716,017	740,331	41,464	67,571	497,955	43,730	520,024
$50,000 under $100,000	272,808	19,434,092	13,389,077	312,581	1,528,467	1,802,153	238,508	1,959,093	34,618	2,462,062	1,530,824	45,900	115,343	405,259	31,406	422,436
$100,000 under $200,000	198,155	27,758,404	20,212,392	344,553	2,462,467	2,007,321	179,449	2,125,859	24,051	3,416,434	2,450,243	51,180	224,750	320,654	21,634	336,833
$200,000 under $500,000	104,107	30,273,770	23,032,868	310,436	2,636,722	1,707,616	97,052	1,779,796	19,582	5,932,087	4,697,732	70,909	393,616	326,759	17,884	344,442
$500,000 under $1,000,000	17,887	12,286,917	10,150,445	95,434	844,051	430,987	16,640	449,928	6,734	4,794,430	4,100,055	38,795	242,937	162,861	6,270	168,602
$1,000,000 under $5,000,000	8,305	13,299,952	11,761,124	66,131	648,477	296,118	7,802	311,157	5,003	8,192,414	7,491,228	35,059	294,474	162,869	4,740	170,988
$5,000,000 or more	253	2,316,354	2,191,766	3,474	34,593	20,767	227	23,081	211	1,987,746	1,913,022	2,342	15,520	8,456	185	10,770
	Wholesale trade--Continued															
	Machinery, equipment, and supplies								Groceries and related products							
Total	42,031	3,804,885	2,832,781	44,934	236,706	314,697	31,870	348,710	38,586	7,214,622	6,256,028	55,866	337,253	303,341	33,170	319,347
Under $1,000	2,314	826	442	321	11	-1,916	877	265	2,488	1,167	482	327	32	-1,563	1,753	1,043
$1,000 under $2,500	1,231	1,981	1,794	39	-	-2,507			1,463	1,916	348	492	-	371		
$2,500 under $5,000	3,928	14,242	4,538	600	68	5	1,618	2,780	1,351	4,551	546	72	11	2,254	1,182	2,342
$5,000 under $10,000	6,072	43,145	13,197	1,807	528	6,020	4,232	10,759	1,747	13,319	6,418	629	55	2,522	1,219	3,095
$10,000 under $25,000	8,478	138,272	54,626	2,733	3,158	38,631	6,986	43,096	6,584	104,789	37,249	2,820	1,679	36,720	6,174	37,594
$25,000 under $50,000	6,541	227,521	112,389	5,799	11,986	55,232	5,896	60,884	6,344	230,779	147,438	4,027	6,809	39,880	5,740	41,148
$50,000 under $100,000	4,851	341,052	212,303	5,779	17,075	54,920	4,305	57,990	6,549	465,104	355,496	5,707	15,536	45,781	5,792	49,929
$100,000 under $200,000	3,964	563,051	389,685	7,778	52,676	48,032	3,604	52,674	4,405	623,199	496,657	9,157	42,583	40,523	4,050	42,099
$200,000 under $500,000	3,061	931,661	731,479	8,848	62,070	56,378	2,789	59,383	3,923	1,178,385	977,863	14,901	71,081	47,944	3,683	50,549
$500,000 under $1,000,000	1,076	721,025	594,928	5,837	45,355	31,858	1,058	32,439	1,374	952,965	836,770	7,555	48,296	25,713	1,265	26,628
$1,000,000 under $5,000,000	515	822,109	717,400	5,393	43,779	28,044	505	28,440	2,329	3,414,131	3,185,750	9,621	145,068	61,003	2,284	62,649
$5,000,000 or more	-	-	-	-	-	-	-	-	29	224,317	211,011	558	6,103	2,193	28	2,271
	Farm product raw materials								Other wholesale trade							
Total	14,014	4,877,314	4,519,209	25,442	59,412	74,481	10,044	93,957	249,062	14,280,340	9,768,070	208,777	749,363	1,676,662	191,720	1,803,349
Under $1,000	742	259	254	105	-	-1,390			28,426	10,048	7,837	2,861	188	-22,946	7,001	2,100
$1,000 under $2,500	(*)	(*)	(*)	(*)	-	(*)	2,515	4,301	21,458	37,481	9,205	2,564	398	-6,054	12,611	10,249
$2,500 under $5,000	1,667	6,423	2,612	128	14	739			25,445	93,762	22,231	6,354	1,521	10,984	17,372	29,601
$5,000 under $10,000	1,690	12,362	6,056	50	5	1,872			31,551	235,188	50,017	5,959	2,022	71,645	24,582	83,798
$10,000 under $25,000	2,778	42,950	14,876	1,597	925	4,676	2,238	7,351	55,327	912,300	219,624	19,891	17,908	344,285	50,595	352,894
$25,000 under $50,000	874	32,896	20,573	1,018	701	6,920	627	7,860	34,546	1,224,821	459,931	30,620	48,075	395,923	31,467	410,132
$50,000 under $100,000	1,710	123,711	82,192	2,820	6,700	9,120	1,533	10,487	21,508	1,532,195	880,833	31,594	76,032	295,438	19,776	304,030
$100,000 under $200,000	913	140,912	116,532	2,230	2,643	5,975	516	6,923	14,769	2,089,272	1,447,369	32,015	126,848	226,124	13,464	235,137
$200,000 under $500,000	1,173	396,048	347,187	4,730	9,647	9,655	901	13,668	11,425	3,425,993	2,641,203	42,430	250,818	212,782	10,511	220,842
$500,000 under $1,000,000	865	612,945	560,098	4,053	11,232	13,077	717	14,161	3,419	2,507,495	2,108,259	21,350	138,054	92,213	3,230	95,374
$1,000,000 under $5,000,000	1,004	2,018,396	1,914,261	7,413	23,706	19,862	868	23,657	1,155	1,937,778	1,673,817	12,632	81,921	53,960	1,083	56,242
$5,000,000 or more	149	1,489,422	1,454,267	1,277	3,839	3,955	129	5,549	33	274,007	247,744	507	5,578	2,308	28	2,950

Footnote at end of table.

Table 2.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount
	Wholesale and retail trade--Continued															
	Retail trade															
	Total								Building materials and garden supplies							
Total	1,783,509	92,331,276	67,253,256	1,251,772	7,656,256	5,758,177	1,199,458	6,853,865	59,620	4,576,379	3,320,800	71,607	370,448	343,908	45,[illegible]	386,[illegible]
Under $1,000	296,525	117,564	80,667	18,191	1,777	-121,783	95,395	18,194	4,948	1,811	710	596	362	-3,[illegible]	(*)	(*)
$1,000 under $2,500	174,005	289,734	158,467	14,689	7,487	-38,815	90,572	47,789	3,266	5,810	2,835	457	259	-1,075	[illegible]	[illegible]
$2,500 under $5,000	142,502	513,561	295,667	21,606	11,286	-15,469	82,665	78,901	4,246	13,942	11,682	962	[illegible]	-4,[illegible]	[illegible]	2,492
$5,000 under $10,000	71,341	[illegible],257,614	741,903	43,458	40,479	47,332	103,973	163,108	4,295	29,307	15,530	[illegible],726	606	2,033	[illegible]	4,661
$10,000 under $25,000	258,651	4,315,493	2,687,780	106,242	238,889	363,153	186,608	541,064	10,553	178,947	107,212	5,042	7,8[illegible]6	6,722	[illegible]	23,[illegible]
$25,000 under $50,000	236,577	8,638,948	5,774,426	173,769	600,953	749,922	189,581	917,231	9,383	341,490	226,31[illegible]	[illegible],848	19,978	3[illegible],456	7,80[illegible]	44,[illegible]6
$50,000 under $100,000	235,253	16,766,717	11,713,757	264,445	1,399,609	[illegible],378,055	204,301	1,517,213	9,487	670,911	463,825	11,692	44,970	76,699	[illegible],744	8[illegible],[illegible]6
$100,000 under $200,000	171,328	23,942,546	17,469,399	289,234	2,207,245	[illegible],648,074	155,261	1,749,810	7,679	[illegible],70,934	753,212	13,339	99,583	9[illegible],282	[illegible],317	95,385
$200,000 under $500,000	83,267	23,949,252	18,039,535	234,713	2,206,714	1,353,352	78,024	1,406,379	4,869	1,486,754	1,120,673	[illegible]9,182	135,490	94,549	4,507	97,54[illegible]
$500,000 under $1,000,000	10,801	7,259,461	5,869,167	54,552	577,999	257,965	10,050	271,009	697	474,166	375,299	5,133	4[illegible],677	20,827	643	23,[illegible]
$1,000,000 under $5,000,000	3,221	4,977,323	4,162,026	29,883	345,798	129,452	2,990	136,228	197	302,307	243,512	2,630	[illegible]	12,184	179	[illegible],791
$5,000,000 or more	38	303,063	260,462	990	18,020	6,939	38	6,939								
	General merchandise stores								Food stores: Total							
Total	33,264	2,271,325	1,760,650	25,504	139,518	142,297	24,551	165,598	195,231	18,377,718	14,988,433	186,563	1,[illegible]2,963	84[illegible],6[illegible]9	[illegible]54,622	944,839
Under $1,000	(*)	(*)	(*)	(*)	-	(*)			5,576	2,221	1,644	394	115	-2,535	2,329	562
$1,000 under $2,500	1,354	2,168	1,740	92	93	-202	1,760	516	4,075	6,605	3,749	724	143	444	2,157	[illegible],474
$2,500 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)			8,107	29,[illegible]66	20,322	686	542	467	4,887	3,[illegible]
$5,000 under $10,000	1,717	12,330	10,351	347	872	-2,066	(*)	(*)	13,018	97,066	72,408	2,[illegible]00	[illegible],347	4,[illegible]33	8,416	8,46[illegible]
$10,000 under $25,000	6,510	109,252	80,386	1,958	4,259	3,358	3,973	9,121	28,546	495,557	400,099	7,748	[illegible],423	[illegible]7,536	7,918	37,42[illegible]
$25,000 under $50,000	6,540	249,926	201,746	3,000	7,533	13,882	4,649	17,633	40,669	1,483,517	[illegible],187,797	2[illegible],869	48,062	85,338	33,164	113,163
$50,000 under $100,000	7,922	547,248	430,304	7,155	23,047	45,211	7,188	47,818	44,288	3,177,943	2,537,952	37,066	28,230	212,[illegible]79	39,36	227,567
$100,000 under $200,000	4,283	587,004	454,578	4,963	35,107	45,243	4,134	46,360	29,635	4,136,108	3,375,753	44,359	22[illegible],290	214,[illegible]59	26,572	227,494
$200,000 under $500,000	2,007	577,199	436,900	5,999	51,736	31,565	1,836	33,768	16,922	5,008,657	4,116,202	42,149	3[illegible]9,443	214,813	15,77[illegible]	223,878
$500,000 under $1,000,000	174	116,552	90,379	929	10,763	6,247	170	6,286	3,309	2,256,425	1,874,897	17,583	65,[illegible]67	6[illegible],982	3,065	65,056
$1,000,000 under $5,000,000	38	63,027	47,763	427	5,943	2,821	35	2,922	1,077	1,612,466	[illegible],337,794	[illegible],602	123,323	33,59[illegible]	97[illegible]	35,936
$5,000,000 or more									9	71,987	59,816	283	5,978	742	9	74[illegible]
	Food stores--Continued															
	Grocery stores								Other food stores							
Total	144,138	15,494,479	12,894,856	143,875	749,807	614,826	113,325	696,930	51,093	2,883,239	2,093,577	42,688	263,[illegible]56	226,[illegible]93	4[illegible],297	247,909
Under $1,000	1,815	605	816	250	58	-1,393	(*)	(*)	3,761	1,616	828	144	57	-[illegible],142	2,229	515
$1,000 under $2,500	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,366	3,750	2,051	558	131	-303	1,152	436
$2,500 under $5,000	4,261	15,784	12,188	280	240	-34	2,215	1,104	3,846	13,382	8,134	406	302	5[illegible]1	2,672	[illegible],976
$5,000 under $10,000	8,234	61,597	50,097	1,231	734	1,081	5,121	3,833	4,784	35,469	22,311	869	613	3,052	3,295	4,634
$10,000 under $25,000	22,558	387,725	327,562	5,097	3,893	8,819	13,549	25,682	5,988	107,832	72,537	2,651	6,530	8,687	4,369	[illegible],738
$25,000 under $50,000	28,845	1,053,953	899,570	13,307	14,937	40,820	22,436	61,505	11,824	429,564	288,227	8,562	33,125	44,518	[illegible]0,728	51,658
$50,000 under $100,000	33,398	2,408,842	[illegible],997,039	25,389	58,740	140,233	29,673	151,411	10,890	769,101	540,913	11,677	69,490	71,846	9,688	76,[illegible]56
$100,000 under $200,000	24,409	3,443,479	2,879,744	33,339	142,953	156,144	21,797	169,123	5,226	692,629	496,009	11,020	77,337	57,915	4,775	58,371
$200,000 under $500,000	14,715	4,350,935	3,593,492	36,904	250,628	178,769	13,569	187,515	2,207	657,722	522,710	5,245	58,815	36,044	2,2[illegible]	36,363
$500,000 under $1,000,000	3,149	2,149,386	1,788,288	16,650	154,721	56,595	2,913	60,294	160	107,039	86,609	933	10,346	4,387	152	4,762
$1,000,000 under $5,000,000	1,036	1,547,331	1,284,546	10,979	116,913	32,303	938	34,636	41	65,135	53,248	623	6,410	1,288	36	[illegible],300
$5,000,000 or more	9	71,987	59,816	283	5,978	742	9	742	-	-	-	-	-	-	-	-
	Automotive dealers and service stations															
	Total								Motor vehicle dealers							
Total	275,793	30,701,902	24,395,949	233,946	2,154,522	1,386,268	213,506	1,569,057	44,012	6,734,211	5,709,284	30,451	308,272	225,589	32,983	261,155
Under $1,000	7,659	1,827	3,847	701	310	-9,008	1,592	475	1,200	557	653	27	68	-497	[illegible],6[illegible]8	[illegible],169
$1,000 under $2,500	7,516	12,867	8,489	922	609	-3,036	3,241	2,312	2,340	3,914	2,253	184	25	-322		
$2,500 under $5,000	11,755	44,097	31,689	1,241	606	-2,901	6,171	7,543	5,014	18,354	12,120	345	207	-637	2,966	4,122
$5,000 under $10,000	17,158	134,038	82,294	3,644	5,691	9,993	11,127	21,501	4,632	36,701	19,418	1,058	351	4,099	3,295	5,967
$10,000 under $25,000	31,686	544,013	419,221	6,889	25,487	17,168	19,522	42,678	7,119	112,831	79,738	898	1,083	[illegible]0,862	5,284	[illegible]3,529
$25,000 under $50,000	37,039	1,367,827	1,063,611	14,891	67,982	71,754	26,765	102,480	5,717	201,101	138,480	2,834	5,886	19,212	4,730	22,488
$50,000 under $100,000	59,744	4,380,173	3,443,072	44,925	258,110	221,312	49,688	260,127	4,288	326,507	255,909	1,915	7,896	[illegible]2,943	3,256	19,208
$100,000 under $200,000	63,724	8,999,860	7,026,174	73,433	686,948	465,846	57,738	497,737	5,243	761,945	625,887	3,698	29,234	34,418	4,173	40,501
$200,000 under $500,000	33,572	9,635,438	7,560,952	62,656	772,621	454,775	32,076	467,071	4,933	1,577,562	1,351,164	6,516	73,964	50,381	4,358	55,063
$500,000 under $1,000,000	4,389	2,948,583	2,473,585	14,156	190,472	98,333	4,116	102,134	2,318	1,622,379	1,408,219	5,945	79,752	47,252	2,149	49,15[illegible]
$1,000,000 under $5,000,000	1,526	2,432,827	2,107,278	9,906	135,428	58,401	1,445	61,368	1,188	1,921,574	1,683,573	6,554	101,386	45,207	1,134	47,287
$5,000,000 or more	25	200,352	175,737	582	10,258	3,631	25	3,631	20	150,786	131,870	477	8,420	2,671	20	2,671

Footnote at end of table.

Table 2.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount
	Wholesale and retail trade--Continued															
	Retail trade--Continued															
	Automotive dealers and service stations--Continued															
	Gasoline service stations								Other automotive dealers							
Total	194,534	20,734,712	16,240,830	163,259	1,613,642	983,409	157,680	1,080,179	37,247	3,232,979	2,445,835	40,236	232,608	177,270	22,843	227,723
Under $1,000	2,951	492	461	510	204	-2,411	(*)	(*)	3,508	778	2,733	164	38	-6,100		
$1,000 under $2,500	3,085	5,531	3,721	362	483	-1,221	1,389	1,031	2,091	3,422	2,515	376	101	-1,493	2,134	840
$2,500 under $5,000	3,909	15,468	10,914	605	388	1,200	2,323	3,002	2,832	10,275	8,655	291	11	-3,464		
$5,000 under $10,000	8,713	68,546	44,874	1,683	4,738	4,787	5,351	10,959	3,813	28,791	18,002	903	602	1,107	2,481	4,575
$10,000 under $25,000	19,815	345,809	273,772	4,297	22,001	8,548	12,330	23,450	4,752	85,373	65,711	1,694	2,403	-2,242	1,908	5,699
$25,000 under $50,000	27,104	1,007,171	807,927	8,587	52,992	47,238	19,632	68,118	4,218	159,555	117,204	3,470	9,104	5,304	2,403	11,874
$50,000 under $100,000	50,189	3,674,095	2,915,443	36,919	222,066	186,477	42,428	209,627	5,267	379,571	271,720	6,091	28,148	21,892	4,004	31,292
$100,000 under $200,000	52,423	7,401,379	5,775,568	59,296	604,613	370,795	48,189	390,275	6,058	836,536	624,719	10,439	53,101	60,633	5,376	66,961
$200,000 under $500,000	24,654	6,915,550	5,354,139	43,472	600,279	328,183	23,869	332,484	3,985	1,142,326	855,649	12,668	98,378	76,211	3,849	79,524
$500,000 under $1,000,000	1,473	940,217	753,133	5,155	82,448	32,086	1,394	32,805	598	385,987	312,233	3,056	28,272	18,995	573	20,179
$1,000,000 under $5,000,000	213	310,888	257,011	2,268	21,592	6,767	196	7,302	125	200,365	166,694	1,084	12,450	6,427	115	6,779
$5,000,000 or more	5	49,566	43,867	105	1,838	960	5	960	-	-	-	-	-	-	-	-
	Apparel and accessory stores								Furniture and home furnishings stores							
Total	63,132	3,346,261	2,150,539	36,534	320,270	326,627	46,543	376,868	87,732	5,285,262	3,557,573	80,480	512,842	416,970	63,244	488,288
Under $1,000	5,466	1,994	788	429	18	-4,102	1,870	737	6,791	3,114	2,537	949	158	-4,945	2,305	359
$1,000 under $2,500	1,998	3,298	2,642	28	189	-1,386			6,208	10,707	6,784	679	479	-1,469	3,130	1,685
$2,500 under $5,000	7,510	28,216	13,614	898	434	1,688	5,118	6,649	7,354	27,613	17,573	951	527	-2,841	3,774	3,278
$5,000 under $10,000	5,256	37,240	20,749	718	754	2,324	3,362	6,769	8,097	58,874	32,650	3,208	948	1,291	4,925	7,954
$10,000 under $25,000	10,200	164,019	102,124	2,059	6,160	16,820	7,923	23,470	16,123	266,864	151,377	6,268	15,481	35,688	12,877	48,028
$25,000 under $50,000	11,509	425,893	274,708	5,218	29,498	41,099	9,262	51,946	13,395	495,269	309,500	8,416	34,489	52,864	9,796	64,400
$50,000 under $100,000	11,470	816,567	531,518	9,175	71,056	81,413	9,846	93,881	13,467	971,532	640,292	17,742	74,343	98,443	11,862	106,462
$100,000 under $200,000	6,689	924,887	598,850	8,660	94,135	98,064	6,268	102,172	10,633	1,508,200	1,012,477	23,348	164,847	133,075	9,661	140,839
$200,000 under $500,000	2,754	741,975	473,002	7,884	86,453	78,521	2,649	78,842	5,029	1,445,001	1,015,499	14,731	167,572	83,060	4,333	92,657
$500,000 under $1,000,000	246	156,928	101,815	1,085	24,396	9,423	214	9,541	549	371,541	274,173	3,384	40,512	16,942	500	17,665
$1,000,000 under $5,000,000	34	45,244	30,729	380	7,177	2,763	31	2,861	86	126,547	94,711	804	13,486	4,862	81	4,961
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Eating places								Drinking places							
Total	183,042	8,182,754	4,340,892	233,842	1,592,769	642,254	128,509	788,521	88,570	3,298,983	1,842,641	87,983	366,891	317,228	67,445	371,691
Under $1,000	5,890	2,503	1,049	2,908	111	-5,274	1,589	697	1,292	311	184	27	9	-2,793		
$1,000 under $2,500	8,202	13,553	9,034	717	874	-2,525	3,411	1,811	1,736	3,262	2,775	998	379	-4,272	1,808	1,389
$2,500 under $5,000	11,230	43,047	26,255	2,734	4,552	-6,115	4,294	4,398	3,549	12,965	6,708	1,089	845	-1,193		
$5,000 under $10,000	20,899	156,971	89,918	7,381	16,223	171	11,354	14,110	9,213	71,063	45,701	2,993	4,306	-4,754	3,603	4,298
$10,000 under $25,000	45,745	775,298	433,669	27,414	93,998	45,637	31,377	83,941	24,177	421,841	243,859	13,399	21,697	43,466	20,149	51,538
$25,000 under $50,000	40,290	1,446,042	784,436	44,512	207,143	140,878	32,956	165,211	27,088	984,780	558,610	27,852	87,184	93,805	22,890	109,359
$50,000 under $100,000	31,309	2,171,905	1,156,494	58,908	420,884	200,640	26,788	222,624	16,832	1,142,091	603,378	28,081	154,127	129,266	14,670	139,344
$100,000 under $200,000	14,345	1,977,509	1,032,343	53,514	449,653	161,506	12,307	176,240	4,330	563,195	318,811	12,389	84,056	53,829	3,974	55,870
$200,000 under $500,000	4,775	1,329,927	671,362	29,788	332,362	92,757	4,110	103,960	335	88,338	54,560	1,025	13,271	9,365	333	9,384
$500,000 under $1,000,000	304	195,460	98,458	4,596	49,882	11,711	276	12,410	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $5,000,000	53	70,539	37,874	1,370	17,087	2,868	47	3,119	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Drug stores and proprietary stores								Liquor stores							
Total	21,803	2,690,622	1,828,729	28,223	282,925	279,127	19,294	293,650	26,508	3,175,583	2,567,703	27,030	143,662	174,640	21,806	195,222
Under $1,000																
$1,000 under $2,500																
$2,500 under $5,000	1,071	2,215	1,660	107	93	-171	(*)	(*)	1,878	9,774	7,126	222	(*)	-1,063	(*)	(*)
$5,000 under $10,000																
$10,000 under $25,000	1,460	24,909	17,111	238	619	2,423	(*)	(*)	2,021	39,397	29,922	801	835	1,208	1,471	3,860
$25,000 under $50,000	4,019	152,834	109,431	2,590	6,580	16,688	3,492	21,885	4,293	174,224	136,501	2,088	7,144	8,598	3,206	13,094
$50,000 under $100,000	4,535	346,366	234,490	3,743	29,151	36,903	4,089	41,796	7,081	526,019	424,309	4,821	15,721	33,928	6,316	36,436
$100,000 under $200,000	6,813	992,660	663,574	10,025	104,543	113,050	6,534	114,548	7,238	1,026,443	818,182	8,884	49,926	59,355	6,211	67,813
$200,000 under $500,000	3,772	1,068,373	724,556	10,721	130,839	104,626	3,616	106,740	3,563	1,027,475	830,564	8,645	51,285	58,709	3,424	59,033
$500,000 under $1,000,000	120	81,094	60,135	690	8,892	4,694	120	4,694	352	231,761	197,293	1,071	11,123	9,390	348	9,541
$1,000,000 under $5,000,000	13	22,171	17,772	109	2,208	914	13	914	82	140,490	123,806	498	7,297	4,515	77	4,567
$5,000,000 or more	-	-	-	-	-	-	-	-								

Footnote at end of table.

Table 2.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount
	Wholesale and retail trade--Continued															
	Retail trade--Continued															
	Used merchandise stores								Direct selling organizations							
Total	61,749	686,786	422,997	17,923	33,100	40,762	33,256	85,256	418,024	1,819,283	1,040,214	36,319	37,041	147,925	223,799	291,641
Under $1,000	10,126	4,487	2,689	666	105	-3,952	3,455	408	190,061	76,968	46,268	4,334	270	-51,480	68,559	12,194
$1,000 under $2,500	14,071	23,726	14,953	1,801	254	-9,303	4,901	2,121	94,605	153,914	71,323	4,521	1,461	-5,539	54,649	27,463
$2,500 under $5,000	6,850	25,974	13,454	801	235	484	4,068	4,326	53,796	189,207	93,480	4,[illegible]64	1,055	18,575	37,980	35,174
$5,000 under $10,000	16,435	119,595	63,176	6,744	2,707	-1,496	8,681	11,299	39,145	279,239	151,427	4,327	1,970	32,259	28,566	46,782
$10,000 under $25,000	8,598	132,717	74,462	2,896	2,422	18,089	7,261	24,953	27,924	417,729	217,756	9,440	8,319	65,660	23,259	75,975
$25,000 under $50,000	3,549	121,479	77,888	2,181	5,755	9,914	2,839	12,879	8,170	300,016	180,263	4,225	7,265	51,249	7,059	53,953
$50,000 under $100,000	1,306	88,156	54,990	1,007	6,957	11,451	1,272	12,988	3,338	232,430	159,383	2,72[illegible]	4,997	27,557	2,907	29,44[illegible]
$100,000 under $200,000	539	74,948	52,715	660	5,964	7,943	504	8,650	832	107,100	75,951	2,[illegible]52	8,401	5,445	687	6,43[illegible]
$200,000 under $500,000	218	55,027	37,103	851	6,119	4,849	218	4,849	153	62,680	44,363	435	3,303	4,[illegible]	133	4,228
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)								
$1,000,000 under $5,000,000	5	5,916	4,869	52	399	384	5	384								
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Retail trade--Continued								Wholesale and retail trade not allocable							
	Other retail trade															
Total	269,041	7,918,418	5,036,136	185,818	689,305	698,552	157,873	897,122	45,789	1,698,405	[illegible],73,992	24,230	121,189	172,759	31,624	98,629
Under $1,000	56,652	21,664	20,426	6,970	301	-33,304	12,194	2,547	9,566	4,275	3,591	[illegible],185	87	-6,281	3,[illegible]19	1,059
$1,000 under $2,500	30,650	53,270	33,747	3,750	2,747	-10,554	15,620	9,085	5,458	8,159	2,808	329	46	-436	3,[illegible]79	2,185
$2,500 under $5,000	26,146	91,898	53,687	7,472	1,810	-15,702	12,160	10,345	5,813	21,346	9,127	631	23[illegible]	970	4,143	4,96[illegible]
$5,000 under $10,000	34,787	251,937	150,534	10,132	4,653	3,990	19,681	35,275	7,748	57,613	14,256	[illegible],848	254	19,482	6,397	22,254
$10,000 under $25,000	45,108	744,950	410,582	22,090	41,373	79,408	31,937	113,418	6,361	102,317	40,240	3,643	4,12[illegible]	25,9[illegible]0	4,857	30,852
$25,000 under $50,000	30,633	1,095,651	663,625	26,079	72,340	125,397	25,703	147,068	3,435	[illegible]18,741	63,[illegible]48	1,987	3,599	28,817	3,134	30,149
$50,000 under $100,000	24,474	1,695,376	1,033,750	37,409	168,016	203,153	21,570	217,973	2,937	205,313	144,496	2,236	3,515	18,839	2,[illegible]01	19,444
$100,000 under $200,000	14,588	1,973,698	1,286,779	33,508	203,792	199,377	13,354	210,271	2,776	399,424	292,750	4,139	30,472	38,593	2,554	39,[illegible]6
$200,000 under $500,000	5,336	1,449,640	975,238	30,898	147,746	122,180	5,039	125,066	1,258	392,431	295,601	4,814	36,392	27,505	1,144	28,975
$500,000 under $1,000,000	557	361,511	270,398	5,324	32,015	16,438	512	17,649	352	233,026	181,223	2,087	23,115	10,161	320	10,3[illegible]
$1,000,000 under $5,000,000	110	178,823	137,370	2,186	14,512	8,169	103	8,425	81	130,215	107,870	1,[illegible]89	8,205	3,797	72	3,941
$5,000,000 or more									4	25,545	[illegible]8,282	142	1,053	5,372	4	5,372
	Finance, insurance, and real estate															
	Total								Finance							
Total	666,036	10,072,398	1,495,452	389,041	529,263	3,591,823	508,973	4,037,059	31,332	721,597	306,157	13,342	26,985	151,337	2[illegible],[illegible]9	207,351
Under $1,000	129,753	48,758	2,851	22,282	3,404	-116,431	44,880	12,589	7,113	2,198	786	[illegible],527	640	-17,018	2,432	695
$1,000 under $2,500	103,349	172,797	3,204	18,885	2,184	13,851	72,606	63,159	4,085	7,388	78	550	37	435	2,62[illegible]	3,121
$2,500 under $5,000	93,544	342,202	3,627	23,474	3,284	105,821	76,766	142,407	5,151	[illegible]9,633	874	844	193	4,33[illegible]	4,327	8,296
$5,000 under $10,000	111,335	806,604	13,760	37,448	12,469	361,176	100,206	406,926	4,240	30,845	1,406	1,386	1,005	2,902	2,734	11,351
$10,000 under $25,000	131,483	2,077,750	36,373	70,129	46,812	1,143,125	124,208	1,192,581	5,253	85,872	6,875	2,062	2,968	35,513	4,260	43,352
$25,000 under $50,000	60,866	2,097,333	87,954	65,118	117,827	1,104,885	57,704	1,132,533	3,457	124,423	8,743	4,271	8,656	59,878	3,[illegible]94	64,259
$50,000 under $100,000	23,894	1,621,044	155,417	49,579	136,186	629,608	22,306	652,017	1,331	82,982	18,445	1,296	2,215	32,185	1,030	36,328
$100,000 under $200,000	7,195	980,248	230,297	29,644	91,563	229,770	6,452	251,714	424	60,548	8,922	639	2,868	22,110	383	23,238
$200,000 under $500,000	4,016	1,125,910	517,473	34,510	74,670	109,255	3,405	137,045	205	54,233	21,232	502	6,994	8,892	186	10,565
$500,000 under $1,000,000	403	272,903	126,528	11,503	17,059	14,216	323	29,043	30	20,525	14,877	175	349	283	(*)	(*)
$1,000,000 under $5,000,000	181	312,458	140,917	22,048	21,966	-2,076	108	14,935	32	67,612	59,696	76	937	1,527	18	3,174
$5,000,000 or more	17	214,391	177,051	4,421	1,839	-1,377	9	2,110	11	165,338	164,223	14	123	299	8	927
	Insurance agents, brokers, and service								Real estate							
									Total							
Total	194,209	3,559,133	492,447	69,108	267,210	1,521,274	168,306	1,572,411	440,495	5,791,668	696,848	306,591	235,068	1,919,212	319,448	2,257,297
Under $1,000	26,835	11,199	302	1,491	214	-14,173	13,113	3,691	95,805	35,361	1,763	19,264	2,550	-85,240	29,335	8,203
$1,000 under $2,500	27,838	45,808	406	1,781	220	12,551	23,514	20,056	71,426	119,601	2,720	[illegible]6,554	1,927	865	46,472	39,982
$2,500 under $5,000	20,395	74,622	433	2,462	643	27,231	17,380	33,083	67,998	247,947	2,320	20,168	2,448	74,259	55,059	101,028
$5,000 under $10,000	32,925	240,236	4,851	5,290	5,864	101,358	29,744	109,396	74,170	535,523	7,503	30,772	5,600	256,916	67,728	286,179
$10,000 under $25,000	47,650	769,519	4,010	18,288	24,047	456,408	46,745	461,147	78,580	1,222,359	25,488	49,779	19,797	651,204	73,203	688,082
$25,000 under $50,000	25,389	878,103	12,087	20,054	63,093	518,830	25,005	521,192	32,020	1,094,807	67,124	40,793	46,078	526,177	29,505	547,082
$50,000 under $100,000	8,852	597,938	32,425	10,942	76,683	273,004	8,746	273,599	13,711	940,124	104,547	37,34[illegible]	57,288	324,419	12,530	342,090
$100,000 under $200,000	2,504	336,829	115,147	4,683	46,630	83,586	2,392	85,707	4,267	582,871	106,228	24,322	42,065	124,074	3,677	142,769
$200,000 under $500,000	1,629	453,764	244,959	3,499	37,224	49,247	1,491	50,700	2,182	617,913	251,282	30,509	30,452	51,116	1,728	75,780
$500,000 under $1,000,000	165	110,382	60,536	454	8,139	10,774	150	11,380	208	141,996	51,115	10,874	8,571	3,159	146	15,618
$1,000,000 under $5,000,000	27	40,733	17,291	164	4,453	2,458	26	2,460	122	204,113	63,930	21,808	16,576	-6,061	65	10,484
$5,000,000 or more	-	-	-	-	-	-	-	-	6	49,053	12,828	4,407	1,716	-1,676		

Footnote at end of table.

Table 2.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount
	Finance, insurance, and real estate--Continued															
	Real estate--Continued															
	Operators and lessors of buildings								Lessors, other than buildings							
Total	23,469	561,053	48,961	110,336	37,143	-43,626	11,768	56,010	57,020	141,904	6,301	37,010	5,662	-10,702	27,189	44,273
Under $,000	4,756	1,771	27	1,457	169	-6,777	1,439	378	27,452	11,631	663	11,121	1,210	-23,299	8,235	2,369
$, under $2,500	4,537	3,102	138	2,882	192	-3,809	1,922	1,149	15,386	24,681	344	5,986	620	-782	8,976	8,106
$2,5 under $5, 00	3,502	13,026	352	3,868	316	-1,053	1,672	2,357	7,741	26,671	696	6,670	742	-932	5,433	7,611
$5, 00 under $1 ,000	3,813	25,943	1,024	7,254	803	-6,485	2,239	5,027	4,340	29,212	860	4,321	1,093	7,945	3,343	11,679
$, 00 under $25,000	3,179	50,591	2,967	10,258	1,353	3,163	2,345	11,359	1,551	22,357	2 0	4,553	1,034	-721	714	5,198
$25, 00 under $50,000	1,633	52,806	2,213	9,768	1,176	2,470	1,156	8,348	467	16,014	109	2,221	178	7,184	445	8,
$50,000 under $100,000	1,055	74,755	8,797	14,776	5,732	2,314	573	10,937								
$100,000 under $200,000	560	76,901	9,471	13,080	5,702	-3,835	281	6,173								
$200,000 under $500,000	316	91,366	14,126	17,646	7,559	-11,159	105	4,292	83	11,338	3,419	2,138	785	-97	(*)	(*)
$500,000 under $1,000,000	60	40,904	4,564	8,325	3,599	-9,119	18	1,425								
$1,000,000 under $5,000,000	55	97,963	4,868	17,916	9,990	-8,686	18	4,565								
$5,000,000 or more	3	26,925	414	3,106	552	-650			-	-	-	-	-	-	-	-
	Real estate agents, brokers, and managers								Other real estate							
Total	325,171	4,107,246	389,813	133,542	116,175	1,713,376	252,273	1,851,404	34,835	981,465	251,773	25,703	76,088	260,164	28,218	305,61
Under $1,000	58,951	20,786	125	4,778	930	-40,844	18,299	5,195	4,646	1,173	948	1,908	241	-14,320	1,362	261
$1,000 under $2,500	47,592	80,472	1,474	7,251	290	7,358	32,429	29,188	3,911	6,346	764	435	825	-1,902	3,145	1,539
$2,500 under $5,000	52,461	192,205	579	8,979	516	72,950	44,627	84,84	4,294	16,045	693	651	874	3,294	3,327	6,219
$5,000 under $10,000	61,588	446,523	3,459	18,090	1,249	242,655	58,005	253,386	4,429	33,845	2,160	1,107	2,455	12,801	4,141	16,087
$10,000 under $25,000	66,897	1,040,107	15,712	32,031	13,960	597,515	63,654	615,958	6,953	109,304	6,599	2,937	3,450	51,247	6,490	55,567
$25,000 under $50,000	24,335	830,600	41,572	23,503	22,172	428,298	22,513	440,194	5,585	195,387	23,230	5,301	22,552	88,225	5,391	90,530
$50,000 under $100,000	9,293	642,656	65,235	17,371	32,071	251,932	9,017	256,402	3,321	220,403	30,448	4,670	19,322	70,750	2,934	74,560
$100,000 under $200,000	2,645	363,948	57,059	6,751	22,339	97,214	2,447	101,013	1,030	138,408	38,857	3,397	13,621	30,002	917	34,890
$200,000 under $500,000	1,302	370,727	150,539	9,629	15,249	48,912	1,200	54,031	557	154,174	86,528	2,837	7,520	13,617	419	17,099
$500,000 under $1,000,000	71	48,932	18,781	1,784	3,163	6,886	56	8,165	76	51,304	27,084	764	1,800	5,334	71	5,970
$1,000,000 under $5,000,000	33	48,162	22,864	2,074	3,072	1,526	26	3,031	33	55,076	34,462	1,696	3,428	1,116	21	2,888
$5,000,000 or more	3	22,128	12,414	1,301	1,164	-1,026	-	-	-	-	-	-	-	-	-	-
	Services															
	Total								Hotels and other lodging places: Total							
Total	2,693,126	44,863,778	7,725,103	1,994,290	6,678,064	15,787,423	2,127,443	16,938,022	91,851	2,055,503	351,063	297,109	276,857	101,455	53,296	253,608
Under $1,000	529,105	236,472	34,040	77,002	7,736	-241,082	254,194	89,673	9,261	4,718	591	5,082	375	-14,248	2,177	440
$1,000 under $2,500	438,356	728,648	74,208	70,948	16,299	148,768	330,959	305,813	9,885	17,759	1,101	7,151	830	-8,610	4,067	2,355
$2,500 under $5,000	400,857	1,445,143	151,700	105,885	42,449	494,575	335,022	622,748	13,314	47,591	2,688	13,630	1,694	-10,996	6,124	5,662
$5,000 under $10,000	403,868	2,887,322	340,607	162,740	130,870	1,138,953	354,073	1,267,149	15,053	106,304	8,429	19,573	5,490	-10,248	8,995	12,799
$10,000 under $25,000	421,457	6,727,515	1,056,345	355,353	628,733	2,475,513	378,455	2,627,124	22,119	362,950	37,967	66,655	22,424	22,790	14,661	53,832
$25,000 under $50,000	253,123	9,042,456	1,545,475	386,298	1,338,333	3,363,555	237,672	3,453,177	12,509	437,520	53,351	62,371	42,672	45,188	9,601	64,443
$50,000 under $100,000	181,932	12,651,956	1,987,136	459,157	2,065,757	5,160,545	176,217	5,217,996	6,701	458,322	93,727	60,028	66,426	53,035	5,280	63,711
$100,000 under $200,000	52,864	6,957,785	1,313,376	239,491	1,381,682	2,462,054	50,402	2,503,802	2,091	278,120	55,976	34,875	50,526	22,346	1,743	30,309
$200,000 under $500,000	10,208	2,908,865	797,750	94,962	727,667	622,804	9,268	661,115	808	228,702	64,472	17,146	58,659	6,639	582	16,247
$500,000 under $1,000,000	1,042	695,789	227,949	23,107	171,355	105,042	938	116,594	73	50,705	15,024	4,391	11,825	-702	51	2,012
$1,000,000 under $5,000,000	306	516,534	169,417	18,301	149,157	54,300	239	69,848	37	62,812	17,737	5,607	15,936	-3,739	15	1,798
$5,000,000 or more	8	65,293	27,100	1,046	18,026	2,396	4	2,983	-	-	-	-	-	-	-	-
	Hotels and other lodging places--Continued															
	Tourist courts and motels								Trailer parks and camps							
Total	41,608	1,262,325	191,019	186,526	180,830	84,325	24,558	154,358	26,005	401,174	73,810	71,973	24,908	10,759	13,909	57,549
Under $1,000	2,223	1,053	14	1,619	166	-5,296			3,993	1,915	322	2,626	23	-6,701	(*)	(*)
$1,000 under $2,500	2,448	4,423	801	3,089	185	-3,514	2,140	1,544	2,685	4,677	210	1,679	135	-2,058	1,357	701
$2,500 under $5,000	4,981	18,720	752	7,166	993	-9,074			4,276	14,686	930	4,659	682	-2,084	2,392	2,247
$5,000 under $10,000	6,023	44,003	1,941	9,961	2,284	-4,428	3,171	5,160	3,370	24,036	2,858	5,388	1,238	-5,485	2,170	2,471
$10,000 under $25,000	11,891	199,849	19,938	36,861	13,334	16,251	7,786	28,181	7,090	117,788	12,473	24,664	4,847	928	4,267	16,382
$25,000 under $50,000	7,379	263,128	18,509	40,760	26,599	30,206	5,906	40,175	3,098	102,591	20,824	15,074	4,160	9,218	2,175	15,677
$50,000 under $100,000	4,449	309,579	44,755	44,391	43,968	38,858	3,800	45,042	1,169	74,086	19,660	11,720	6,170	8,972	880	10,325
$100,000 under $200,000	1,655	217,507	41,687	27,922	41,277	18,143	1,382	22,202	196	25,752	7,283	2,930	1,585	3,356	178	4,503
$200,000 under $500,000	490	139,800	45,987	9,091	35,843	3,414	327	9,391	121	31,281	6,917	2,895	5,737	4,378	117	4,744
$500,000 under $1,000,000	48	32,608	8,282	2,962	7,981	-501	35	1,235	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $5,000,000	21	31,655	8,353	2,704	8,200	266	11	1,428	-	-	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table.

Table 2.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount
	Services--Continued															
	Hotels and other lodging places--Continued								Personal services							
	Other lodging places								Total							
Total	24,238	392,004	86,234	38,610	71,119	6,371	14,829	41,701	582,446	6,196,732	1,297,674	351,893	1,265,794	1,537,324	492,723	1,652,300
Under $1,000	3,045	1,750	255	1,437	186	-2,251	(*)	(*)	92,658	48,165	4,901	8,460	277	4,183	60,172	21,469
$1,000 under $2,500	4,752	8,659	90	2,383	510	-3,038	2,010	1,025	104,848	178,537	21,597	13,778	3,929	58,067	85,974	76,023
$2,500 under $5,000	4,057	14,185	1,006	1,805	19	162	2,543	2,506	117,035	422,602	48,528	22,500	12,776	171,221	106,205	187,560
$5,000 under $10,000	5,660	38,265	3,630	4,224	1,968	-335	3,654	5,168	115,299	811,468	85,326	38,981	49,602	355,576	104,374	373,445
$10,000 under $25,000	3,138	45,313	5,556	5,130	4,243	5,611	2,608	9,269	91,529	1,416,518	249,055	76,536	281,962	381,081	81,106	401,791
$25,000 under $50,000	2,032	71,801	14,018	6,537	11,913	5,764	1,520	8,591	39,244	1,368,787	336,898	75,212	386,540	253,634	34,752	265,579
$50,000 under $100,000	1,083	74,657	29,312	3,917	16,288	5,205	600	8,344	16,107	1,087,386	300,488	68,566	298,558	191,324	14,699	202,198
$100,000 under $200,000	240	34,861	7,006	4,023	7,664	847			5,013	646,107	181,047	38,679	177,920	97,465	4,732	94,108
$200,000 under $500,000	197	57,621	11,568	5,160	17,079	-1,153	331	6,085	662	171,224	47,804	7,621	41,538	22,801	661	22,804
$500,000 under $1,000,000	18	13,735	4,409	1,091	3,513	-436			(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $5,000,000	16	31,157	9,384	2,903	7,736	-4,005	4	370	13	18,277	8,480	504	6,893	401	11	672
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Personal services--Continued															
	Coin-operated laundries and dry cleaning								Other laundry, cleaning, and garment services							
Total	31,858	524,115	77,813	80,084	63,671	45,184	18,629	72,801	63,806	1,284,851	255,313	81,217	328,494	201,162	50,243	226,608
Under $1,000	2,505	1,123	115	555	14	-955	(*)	(*)	6,555	3,137	418	1,173	15	-1,597	2,714	792
$1,000 under $2,500	2,827	4,725	204	1,308	147	-1,833	1,040	557	6,072	11,233	2,090	875	522	1,618	4,493	3,498
$2,500 under $5,000	3,246	11,473	425	2,871	309	-2,318	1,623	1,850	9,244	34,583	5,425	3,190	1,960	7,723	7,229	9,599
$5,000 under $10,000	7,658	55,160	5,390	9,628	2,815	1,863	4,692	7,071	10,272	79,094	15,119	3,645	7,955	14,709	7,879	18,945
$10,000 under $25,000	9,661	155,983	16,462	24,946	12,676	11,268	6,056	20,574	16,422	260,758	52,112	14,137	33,357	68,293	14,946	72,514
$25,000 under $50,000	4,159	143,111	27,449	21,215	20,587	17,139	3,499	20,379	9,319	333,710	74,600	18,362	94,880	46,038	7,611	48,728
$50,000 under $100,000	1,376	92,503	10,345	11,956	17,306	11,726	1,083	13,606	3,742	256,858	55,273	21,531	80,886	31,891	3,326	38,679
$100,000 under $200,000	379	48,861	16,084	6,342	8,736	6,567	(*)	(*)	1,992	248,423	41,149	16,429	90,463	28,543	1,858	29,656
$200,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $5,000,000	-	-	-	-	-	-	-	-	5	7,226	4,230	253	3,153	-127	4	126
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Beauty shops								Barber shops							
Total	213,326	1,954,140	381,565	73,223	587,826	504,390	188,666	529,257	108,097	737,810	54,712	19,423	116,335	365,117	103,414	366,827
Under $1,000	19,977	12,084	1,800	2,046	16	941	12,734	4,567	8,555	5,271	125	449	52	1,897	6,534	2,427
$1,000 under $2,500	40,362	72,521	11,122	4,660	2,065	23,276	33,629	27,911	17,423	30,423	1,343	982	332	14,678	16,075	15,083
$2,500 under $5,000	56,853	202,079	26,843	9,238	7,621	85,341	54,197	89,034	26,800	99,458	2,960	2,316	1,059	57,196	26,700	57,286
$5,000 under $10,000	44,467	302,500	40,712	13,240	27,781	123,429	41,203	126,986	37,046	262,603	4,919	5,777	6,430	174,000	36,615	174,398
$10,000 under $25,000	32,445	509,405	91,689	17,013	166,019	126,844	29,136	132,323	15,625	220,387	19,942	6,718	52,931	93,508	15,192	93,590
$25,000 under $50,000	14,014	479,930	101,968	15,766	202,098	91,935	12,920	94,332	2,119	70,632	10,906	1,511	29,574	17,465	1,769	17,670
$50,000 under $100,000	4,675	295,746	75,469	9,074	139,085	42,944	4,316	44,403	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $200,000	461	59,179	24,502	1,643	31,315	7,981	461	7,981	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$200,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	-	-	-	-	-
$1,000,000 under $5,000,000	(*)	(*)	-	(*)	(*)	(*)	-	-	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Personal services--Continued								Business services							
	Other personal services								Total							
Total	165,359	1,695,816	528,271	97,946	169,468	421,471	131,771	456,807	434,645	4,773,711	1,075,489	216,918	655,904	1,443,825	340,361	1,616,318
Under $1,000	55,066	26,550	2,443	4,237	180	3,897	37,908	13,584	106,537	47,282	6,413	13,971	2,006	-51,067	51,814	20,321
$1,000 under $2,500	38,164	59,635	6,838	5,953	863	20,328	30,737	28,974	88,983	148,349	12,469	10,548	4,958	41,146	70,223	69,817
$2,500 under $5,000	20,892	75,009	12,875	4,885	1,827	23,279	16,456	29,791	66,999	239,608	18,020	13,140	10,721	97,414	58,089	115,114
$5,000 under $10,000	15,856	112,111	19,186	6,691	4,621	41,575	13,985	46,045	65,380	468,994	49,757	24,860	18,982	211,606	59,473	223,797
$10,000 under $25,000	17,376	269,985	68,850	13,722	16,979	81,168	15,776	82,790	63,898	978,551	127,022	38,921	65,673	439,926	59,896	456,153
$25,000 under $50,000	9,633	341,404	121,975	18,358	39,401	81,057	8,953	84,470	25,652	888,778	152,973	34,107	125,181	331,178	24,693	340,149
$50,000 under $100,000	6,035	426,962	152,364	25,667	53,221	101,074	5,695	101,821	12,137	837,379	190,144	39,866	167,660	207,865	11,546	214,871
$100,000 under $200,000	1,932	258,280	91,832	12,985	31,000	51,725	1,857	51,884	3,273	448,235	152,117	16,773	101,003	92,899	3,041	96,618
$200,000 under $500,000	367	95,513	35,525	4,366	15,803	15,896	367	15,896	1,519	460,570	232,067	18,230	106,898	50,044	1,339	54,193
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	208	141,443	72,087	4,561	25,830	11,558	192	13,609
$1,000,000 under $5,000,000	6	7,600	4,250	177	1,582	511	6	511	59	114,522	62,420	1,941	26,992	11,256	55	11,676
$5,000,000 or more	-	-	-	-	-	-	-	-								

Footnote at end of table.

Table 2.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimate based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount
	Services--Continued															
	Business services--Continued															
	Services to buildings								Management and public relations							
Total	71,943	719,937	150,031	33,124	195,146	207,014	64,470	214,547	101,706	973,018	71,967	26,955	66,510	466,162	75,993	220,230
Under $1,000	14,075	7,530	1,021	962	273	2,029	10,450	4,156	27,304	10,936	1,935	4,028	845	-27,048	10,668	3,781
$1,000 under $2,500	17,523	30,283	1,562	1,084	683	14,445	15,701	16,458	18,652	30,886	1,397	2,430	1,142	2,540	13,962	12,846
$2,500 under $5,000	12,088	45,172	4,883	1,853	3,146	18,640	10,511	20,649	15,247	56,151	1,004	1,611	1,575	24,105	13,041	29,549
$5,000 under $10,000	11,197	83,652	9,710	4,511	8,495	37,409	11,197	37,409	15,388	106,588	3,679	2,583	2,807	63,812	14,301	66,398
$10,000 under $25,000	10,300	156,138	20,960	7,289	26,741	62,837	10,018	63,740	15,634	241,961	6,883	5,821	4,552	149,232	15,032	153,382
$25,000 under $50,000	4,474	156,011	26,947	9,270	45,744	39,381	4,308	39,855	6,521	226,372	11,761	4,843	16,032	130,770	6,201	134,987
$50,000 under $100,000	1,658	125,900	40,016	5,344	53,730	17,807	1,658	17,807	2,222	149,992	9,017	2,789	20,456	68,940	2,156	71,808
$100,000 under $200,000	505	69,208	23,456	2,028	32,508	9,016	505	9,016	616	81,360	16,271	1,756	10,921	31,495	518	32,871
$200,000 under $500,000	119	38,493	16,852	723	18,381	5,161	119	5,161	75	19,684	1,418	378	1,779	8,978	68	10,103
$500,000 under $1,000,000									36	24,278	10,606	187	1,357	5,740	35	5,907
$1,000,000 under $5,000,000	4	7,550	4,624	60	5,445	289	3	296	11	24,810	7,996	529	5,044	7,598	11	7,598
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Business services--Continued								Automobile repair and services							
	Other business services								Total							
Total	260,996	3,080,756	853,491	156,839	394,248	770,649	199,898	872,541	169,277	4,265,410	2,089,150	173,682	724,162	602,823	134,576	676,236
Under $1,000	65,158	28,816	3,457	8,981	888	-26,048	30,696	12,384	16,841	8,139	2,191	4,316	309	-7,327	6,753	2,355
$1,000 under $2,500	52,808	87,180	9,510	7,034	3,133	24,161	40,560	40,513	13,691	21,770	4,853	5,622	373	-1,087	8,235	6,341
$2,500 under $5,000	39,664	138,285	12,133	9,676	6,000	54,669	34,537	64,916	20,590	73,898	20,782	7,030	1,936	17,222	16,406	21,862
$5,000 under $10,000	38,795	278,754	36,368	17,766	7,680	110,385	33,975	119,990	25,976	189,848	67,042	13,224	8,200	35,326	20,967	48,083
$10,000 under $25,000	37,964	580,452	99,179	25,811	34,380	227,857	34,846	239,031	42,343	682,393	269,400	37,795	38,543	154,322	36,271	168,024
$25,000 under $50,000	14,657	506,395	114,265	19,994	63,405	161,027	14,184	165,307	27,271	958,767	440,399	31,368	157,160	153,498	25,214	162,598
$50,000 under $100,000	8,257	561,487	141,111	31,733	93,474	121,118	7,732	125,256	15,504	1,095,770	570,882	34,566	225,854	145,247	14,577	151,056
$100,000 under $200,000	2,152	297,667	112,390	12,989	57,574	52,388	2,018	54,731	5,792	805,281	452,874	26,790	197,145	77,106	5,087	83,182
$200,000 under $500,000	1,337	411,965	219,003	17,175	92,539	36,558	1,164	39,582	1,171	348,856	211,904	8,210	81,695	24,221	974	27,922
$500,000 under $1,000,000	160	107,593	56,275	4,328	18,672	5,165	145	7,049	79	57,035	35,283	2,520	10,234	3,354	76	3,734
$1,000,000 under $5,000,000	44	82,162	49,800	1,352	16,503	3,369	41	3,782	19	23,653	13,540	2,241	2,713	941	16	1,079
$5,000,000 or more									-	-	-	-	-	-	-	-
	Automobile repair and services--Continued															
	Automobile repair shops															
	Total								General automobile repair shops							
Total	137,562	3,613,756	1,924,977	92,167	627,518	542,882	114,882	583,408	86,872	2,067,394	1,151,499	55,152	299,077	301,441	72,375	324,966
Under $1,000	11,417	5,598	2,163	1,329	283	-2,610	4,883	1,661	8,658	4,359	1,524	946	-	-1,559	4,057	1,447
$1,000 under $2,500	9,907	15,692	4,650	1,103	238	3,597	7,116	5,544	6,850	11,433	3,679	737	237	2,482	5,177	4,063
$2,500 under $5,000	16,741	60,094	19,613	2,949	1,497	16,867	14,404	19,329	11,160	40,039	15,534	2,084	636	10,726	9,677	12,396
$5,000 under $10,000	20,390	150,999	65,004	6,339	6,173	31,149	16,828	39,098	14,164	102,775	48,507	4,820	5,091	15,857	11,143	21,962
$10,000 under $25,000	35,142	569,385	256,244	18,760	33,455	139,488	30,844	146,291	20,815	332,700	154,462	10,753	14,087	83,552	18,548	86,782
$25,000 under $50,000	24,224	858,364	426,840	21,328	142,035	132,596	22,388	140,673	13,939	494,194	266,173	13,369	70,360	68,286	12,960	72,798
$50,000 under $100,000	13,992	989,880	549,786	22,394	205,945	131,456	13,161	136,135	8,305	593,856	350,082	13,083	102,986	79,891	8,100	81,237
$100,000 under $200,000	4,819	663,745	396,082	13,687	169,904	68,797	4,447	71,376	2,464	331,446	198,190	7,327	78,900	34,588	2,315	34,904
$200,000 under $500,000	883	259,255	172,523	3,953	62,241	19,558	765	21,293	486	130,541	93,264	1,839	23,485	6,252	368	7,987
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $5,000,000	11	13,576	10,999	81	1,172	472	10	496	7	9,111	7,630	50	675	271	6	295
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Automobile repair shops--Continued								Automobile parking and other services							
	Other automobile repair															
Total	50,690	1,546,362	773,478	37,015	328,441	241,441	42,507	258,442	31,715	651,654	164,173	81,515	96,644	59,941	19,694	92,828
Under $1,000	2,759	1,239	639	383	283	-1,051	(*)	(*)	5,424	2,541	28	2,987	26	-4,717	1,870	694
$1,000 under $2,500	3,057	4,259	971	366	1	1,115	1,939	1,481	3,784	6,078	203	4,519	135	-4,684	1,119	797
$2,500 under $5,000	5,581	20,055	4,079	865	861	6,141	4,727	6,933	3,849	13,804	1,169	4,081	439	355	2,002	2,533
$5,000 under $10,000	6,226	48,224	16,497	1,519	1,082	15,292	5,685	17,136	5,586	38,849	2,038	6,885	2,027	4,177	4,139	8,985
$10,000 under $25,000	14,327	236,685	101,782	8,007	19,368	55,936	12,296	59,509	7,201	113,008	13,156	19,035	5,088	14,834	5,427	21,733
$25,000 under $50,000	10,285	364,170	160,667	7,959	71,675	64,310	9,428	67,875	3,047	100,403	13,559	10,040	15,125	20,902	2,826	21,925
$50,000 under $100,000	5,687	396,024	199,704	9,311	102,959	51,565	5,061	54,898	1,512	105,890	21,096	12,172	19,909	13,791	1,416	14,921
$100,000 under $200,000	2,355	332,299	197,892	6,360	91,004	34,209	2,132	36,472	973	141,536	56,792	13,103	27,241	8,309	640	11,806
$200,000 under $500,000	397	128,714	79,259	2,114	38,756	13,306	397	13,306	288	89,601	39,381	4,257	19,454	4,663	209	6,629
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	43	29,867	14,210	2,276	5,659	1,842	40	2,222
$1,000,000 under $5,000,000	4	4,465	3,369	31	497	201	4	201	8	10,077	2,541	2,160	1,541	469	6	583
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnote at end of table.

Table 2.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount
	Services--Continued															
	Repair services, except automobile								Amusement and recreation services, including motion pictures: Total							
Total	207,419	2,419,332	1,008,137	87,985	296,900	567,759	157,974	618,235	203,512	2,136,025	434,645	201,977	257,421	137,588	115,626	449,409
Under $1,000	41,453	20,791	6,263	4,548	180	-6,738	19,111	5,677	66,810	26,588	4,566	19,220	1,507	-84,606	20,678	6,146
$1,000 under $2,500	35,589	58,373	18,117	4,870	1,186	5,735	24,186	16,355	34,930	56,518	5,285	9,753	2,163	-17,880	20,433	16,640
$2,500 under $5,000	32,020	117,853	35,548	9,184	1,404	24,897	24,177	36,333	32,388	119,966	11,127	16,336	5,843	-7,409	20,320	29,235
$5,000 under $10,000	38,253	278,725	82,407	10,482	6,537	96,545	33,807	103,937	30,561	218,444	17,028	20,733	10,802	27,642	22,772	57,564
$10,000 under $25,000	35,357	575,434	202,294	20,752	23,720	199,241	33,824	202,627	21,109	324,196	41,903	28,426	24,563	53,727	16,688	88,476
$25,000 under $50,000	15,457	535,877	231,522	16,880	85,691	117,709	13,989	120,269	9,714	360,928	85,540	37,218	50,218	34,626	7,823	54,926
$50,000 under $100,000	7,174	495,267	252,700	13,763	98,308	87,388	6,871	88,957	4,905	334,824	97,646	23,080	35,649	54,449	4,415	68,700
$100,000 under $200,000	1,724	222,368	102,463	5,480	58,395	29,812	1,620	30,864	2,337	322,745	86,497	23,433	66,890	29,964	1,866	49,008
$200,000 under $500,000	381	103,406	69,365	1,892	19,548	12,624	378	12,670	559	174,443	31,942	13,055	29,421	13,087	462	29,770
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	153	92,551	18,114	5,365	16,983	13,181	136	17,295
$1,000,000 under $5,000,000	4	5,155	3,868	43	724	179	4	179	43	71,458	16,058	4,756	6,523	18,452	33	26,[illegible]
$5,000,000 or more	-	-	-	-	-	-	-	-	3	43,364	18,339	602	6,859	2,415		
	Amusement and recreation services, including motion pictures--Continued															
	Producers, orchestras, and entertainers								Other amusement and recreation services							
Total	74,657	553,050	51,928	22,761	73,168	162,598	54,329	193,754	128,855	1,582,975	382,117	179,216	184,253	-25,010	61,297	255,655
Under $1,000	22,404	10,896	360	2,686	248	-9,531	11,483	3,223	44,406	15,692	4,206	16,534	1,259	-75,075	9,195	2,923
$1,000 under $2,500	16,026	25,822	306	3,099	1,040	3,318	11,935	11,047	18,904	30,696	4,979	6,654	1,123	-21,198	8,498	5,599
$2,500 under $5,000	15,175	55,250	2,333	4,113	1,684	13,246	11,861	18,160	17,213	64,716	8,794	12,223	4,159	-20,655	8,459	11,075
$5,000 under $10,000	11,463	83,817	775	4,087	6,477	29,036	10,280	30,772	19,098	134,627	16,253	16,646	4,325	-1,394	12,492	26,792
$10,000 under $25,000	6,658	96,627	3,710	3,507	9,455	33,618	5,972	36,083	14,451	227,569	38,193	24,919	15,108	20,109	10,716	52,393
$25,000 under $50,000	1,393	50,786	10,378	1,220	13,181	11,054	1,291	11,262	8,321	310,142	75,162	35,998	37,037	23,572	6,532	48,664
$50,000 under $100,000	783	54,413	6,299	1,166	4,486	17,557	780	17,750	4,122	280,411	91,347	21,914	31,163	36,892	3,635	50,950
$100,000 under $200,000	569	79,446	18,327	1,610	25,866	17,681	546	18,561	1,768	243,299	68,170	21,823	41,024	12,223	1,320	30,447
$200,000 under $500,000	139	43,572	5,225	602	6,890	15,585	134	15,862	420	130,871	26,717	12,453	22,531	-2,498	328	13,908
$500,000 under $1,000,000	28	17,831	775	376	868	10,843	28	10,843	125	74,720	17,339	4,989	16,115	2,338	108	6,452
$1,000,000 under $5,000,000	19	34,590	3,440	295	2,973	20,191	19	20,191	27	70,232	30,957	5,063	10,409	676	14	6,452
$5,000,000 or more																
	Medical and health services															
	Total								Offices of physicians							
Total	401,203	15,229,974	990,274	427,966	2,105,584	7,830,024	368,450	7,908,773	150,317	7,692,610	178,504	193,340	917,056	4,511,978	137,764	4,546,345
Under $1,000	27,884	12,486	737	3,911	464	-14,998	14,974	6,106	7,318	2,778	251	1,877	145	-9,372	2,628	837
$1,000 under $2,500	33,012	54,351	1,587	3,139	566	20,024	27,147	29,599	7,195	11,836	80	1,425	226	-2,280	4,195	3,526
$2,500 under $5,000	37,433	136,596	3,309	4,395	1,529	80,215	33,693	86,059	7,323	27,330	449	2,097	374	10,693	6,363	13,437
$5,000 under $10,000	48,729	349,429	11,312	15,528	9,237	194,946	43,496	209,427	11,630	83,788	1,373	5,107	4,283	32,606	9,322	38,886
$10,000 under $25,000	63,206	1,055,118	78,538	41,080	65,676	523,303	59,107	537,651	21,384	367,974	10,412	16,714	23,692	195,143	19,976	201,854
$25,000 under $50,000	70,197	2,628,681	169,663	81,399	263,037	1,440,255	69,759	1,443,590	29,804	1,125,909	20,862	32,016	104,377	683,936	29,698	684,702
$50,000 under $100,000	91,477	6,444,375	389,017	173,900	847,430	3,498,995	91,345	3,501,514	47,452	3,397,149	69,095	81,580	384,022	2,084,168	47,377	2,084,691
$100,000 under $200,000	25,619	3,295,624	186,278	76,545	539,899	1,718,129	25,477	1,719,835	16,139	2,071,969	50,951	43,486	279,745	1,236,994	16,135	1,237,358
$200,000 under $500,000	3,308	912,610	92,875	21,620	239,127	328,519	3,177	330,799	1,968	515,407	18,244	8,044	96,886	252,340	1,968	252,340
$500,000 under $1,000,000	253	167,212	30,457	3,637	58,840	30,780	215	32,277	83	51,114	3,120	653	10,529	21,103	82	21,867
$1,000,000 under $5,000,000	81	147,036	22,943	2,369	68,612	9,969	60	11,916	21	37,356	3,667	341	12,777	6,647	20	6,847
$5,000,000 or more	4	26,456	3,558	443	11,167	-113										
	Medical and health services--Continued								Legal services							
	Other medical and health services															
Total	250,886	7,537,364	811,770	234,626	1,188,528	3,318,046	230,686	3,362,428	135,083	3,775,593	88,650	83,166	452,805	2,043,376	117,742	2,075,513
Under $1,000	20,566	9,708	486	2,034	319	-5,626	12,346	5,269	14,670	5,741	167	1,630	732	-7,555	6,002	2,111
$1,000 under $2,500	25,817	42,515	1,507	1,714	340	22,304	22,952	26,073	10,390	17,542	147	1,649	261	584	7,087	6,713
$2,500 under $5,000	30,110	109,266	2,860	2,298	1,155	69,522	27,330	72,622	10,166	36,395	292	1,902	1,527	12,150	8,520	15,783
$5,000 under $10,000	37,099	265,641	9,939	10,421	4,954	162,340	34,174	170,541	14,477	106,574	2,233	4,418	9,036	45,406	12,482	49,922
$10,000 under $25,000	41,822	687,144	68,126	24,366	41,984	328,160	39,131	335,797	33,869	573,370	7,006	16,358	46,684	318,979	32,599	323,862
$25,000 under $50,000	40,393	1,502,772	148,801	49,383	158,660	756,319	40,061	758,888	29,720	1,050,452	7,379	22,340	102,945	628,336	29,507	630,692
$50,000 under $100,000	44,025	3,047,226	319,922	92,320	463,408	1,414,827	43,968	1,416,823	16,877	1,128,935	25,672	21,950	135,825	644,074	16,721	644,689
$100,000 under $200,000	9,480	1,223,655	135,327	33,059	260,154	481,135	9,342	482,477	3,913	517,644	15,466	8,901	75,407	270,474	3,825	270,748
$200,000 under $500,000	1,340	397,203	74,631	13,576	142,241	76,179	1,209	78,459	890	251,236	12,052	3,393	63,997	101,064	889	101,115
$500,000 under $1,000,000	170	116,098	27,337	2,984	48,311	9,677	133	10,410	94	64,474	13,971	478	12,581	20,349	93	20,363
$1,000,000 under $5,000,000	61	114,727	19,276	2,031	56,229	3,483	40	5,069	17	23,230	4,265	147	3,810	9,515	17	9,515
$5,000,000 or more	3	21,409	3,558	440	10,773	-274			-	-	-	-	-	-	-	-

Footnote at end of table.

Table 2.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Net profit: Number of businesses	Net profit: Amount
	Services--Continued															
	Educational services								Engineering and architectural service.							
Total	118,701	643,242	54,153	39,090	119,194	179,168	96,258	206,871	73,056	1,354,920	213,709	37,310	279,739	469,428	54,682	504,257
Under $1,000	37,807	18,926	487	4,182	138	-1,366	25,096	8,972	15,269	5,205	546	2,267	769	-14,193	4,776	1,686
$1,000 under $2,500	33,640	54,131	2,387	4,267	243	21,598	28,116	26,632	12,062	21,361	1,313	2,325	455	5,803	8,601	9,473
$2,500 under $5,000	22,836	79,234	4,272	6,135	2,661	36,114	20,744	39,509	8,516	31,669	1,576	1,820	417	9,730	6,171	12,506
$5,000 under $10,000	11,981	84,043	3,624	4,530	2,947	39,336	11,415	41,160	11,213	82,076	3,799	3,044	5,825	44,519	10,736	45,462
$10,000 under $25,000	7,545	119,726	6,111	7,991	21,882	32,610	6,543	35,132	13,415	218,374	17,173	6,698	17,728	117,775	12,383	122,003
$25,000 under $50,000	2,927	103,971	11,696	5,115	34,474	17,961	2,517	20,809	6,315	217,276	26,972	6,785	27,696	46,076	5,945	99,622
$50,000 under $100,000	1,708	124,416	12,142	5,704	37,643	27,820	1,608	29,074	3,882	271,387	32,163	6,273	60,979	44,220	3,832	95,775
$100,000 under $200,000	204	31,839	5,063	616	9,987	4,290	200	4,406	1,649	222,877	56,740	4,275	63,695	57,789	1,577	57,815
$200,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	613	176,961	32,020	2,606	63,811	36,948	540	38,654
$500,000 under $1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	96	63,421	21,914	733	23,272	14,177	46	14,177
$1,000,000 under $5,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	26	44,313	19,493	484	15,092	6,584	25	6,584
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Accounting, auditing, and bookkeeping services															
	Total								Certified public accountants							
Total	125,882	1,207,592	28,117	46,051	206,094	584,001	110,104	600,319	24,255	547,452	4,013	17,633	112,705	259,532	21,378	264,402
Under $1,000	34,032	16,367	233	2,468	170	2,245	24,050	7,567	3,284	1,270	3	476	24	-703	1,964	523
$1,000 under $2,500	31,047	50,228	296	3,516	637	23,186	26,872	25,995	3,596	5,688	15	637	80	1,742	2,896	2,472
$2,500 under $5,000	19,919	72,697	380	6,664	876	38,034	18,631	41,822	3,008	11,324	13	1,244	244	4,212	2,362	5,340
$5,000 under $10,000	12,299	86,547	1,525	3,785	2,547	51,285	12,296	51,288	2,475	19,027	31	655	1,324	10,217	2,472	10,220
$10,000 under $25,000	13,685	218,257	2,887	7,907	13,366	133,961	13,496	134,770	3,687	60,101	230	2,493	2,601	38,416	3,614	38,584
$25,000 under $50,000	9,765	338,935	7,106	10,500	55,763	174,387	9,732	174,427	4,852	167,627	541	4,725	22,252	94,912	4,820	94,948
$50,000 under $100,000	4,253	291,431	12,851	8,445	85,507	116,174	4,150	117,372	2,691	184,482	341	5,382	52,778	75,480	2,591	76,645
$100,000 under $200,000	758	100,003	2,024	2,149	34,258	35,792	757	35,794	567	73,485	2,024	1,624	24,202	27,716	567	27,716
$200,000 under $500,000	118	28,905	815	422	10,585	10,144	118	10,144	91	22,059	815	362	8,038	7,458	91	7,458
$500,000 under $1,000,000	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)
$1,000,000 under $5,000,000	(*)	(*)	-	(*)	(*)	(*)	-	-	-	-	-	-	-	-	-	-
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Accounting, auditing, and bookkeeping services--Continued								Other services							
	Other accounting, auditing, and bookkeeping services															
Total	101,627	660,140	24,104	28,418	93,389	324,469	88,726	335,917	150,051	805,744	94,642	31,143	37,610	290,652	85,651	376,183
Under $1,000	30,748	15,097	230	1,992	146	2,948	22,086	7,044	65,883	22,064	6,945	6,347	809	-45,412	18,591	6,823
$1,000 under $2,500	27,451	44,540	281	2,879	557	21,444	23,976	23,523	30,279	49,729	5,056	4,330	698	202	20,018	19,864
$2,500 under $5,000	16,911	61,373	367	5,420	632	33,822	16,269	36,482	19,641	67,034	5,178	3,149	1,065	25,983	15,942	31,303
$5,000 under $10,000	9,824	67,520	1,494	3,130	1,223	41,068	9,824	41,068	14,647	104,870	8,125	3,582	1,665	47,014	13,260	49,765
$10,000 under $25,000	9,998	158,156	2,657	5,414	10,765	95,545	9,882	96,186	13,382	202,628	16,989	6,234	6,512	97,798	11,881	102,803
$25,000 under $50,000	4,913	171,308	6,565	5,775	33,511	79,475	4,912	79,479	4,352	152,484	21,976	3,003	6,956	70,707	4,140	71,073
$50,000 under $100,000	1,562	106,949	12,510	3,063	32,729	40,694	1,559	40,727	1,207	82,464	9,704	3,016	5,918	39,954	1,173	40,079
$100,000 under $200,000	191	26,518	-	525	10,056	8,076	190	8,078	491	66,942	16,831	975	6,557	26,048	477	26,115
$200,000 under $500,000	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	145	38,980	1,366	351	6,215	16,470	145	16,470
$500,000 under $1,000,000	(*)	(*)	-	-	(*)	(*)	(*)	(*)	19	12,640	247	122	859	9,322	19	9,322
$1,000,000 under $5,000,000	(*)	(*)	-	(*)	(*)	(*)	-	-	5	5,909	2,225	34	356	2,566	5	2,566
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Nature of business not allocable															
Total	36,699	722,383	410,812	21,279	91,380	95,606	28,426	113,429								
Under $1,000	10,825	4,020	1,118	842	62	-4,699	5,452	2,184								
$1,000 under $2,500	6,175	9,799	1,005	800	320	3,256	5,362	4,882								
$2,500 under $5,000	6,838	24,432	2,693	2,654	427	9,447	5,717	12,135								
$5,000 under $10,000	4,899	36,494	6,093	1,937	1,142	16,565	4,634	17,402								
$10,000 under $25,000	3,547	60,267	18,093	1,712	5,903	20,049	3,288	21,157								
$25,000 under $50,000	1,817	63,540	27,359	2,584	7,332	12,230	1,387	15,010								
$50,000 under $100,000	1,082	77,562	34,149	1,924	16,203	15,501	1,081	15,510								
$100,000 under $200,000	950	114,977	70,022	4,507	22,528	12,372	946	13,907								
$200,000 under $500,000	276	78,975	55,728	890	9,008	5,868	275	6,031								
$500,000 under $1,000,000	280	231,042	177,420	2,946	27,287	4,236	(*)	(*)								
$1,000,000 under $5,000,000 / $5,000,000 or more	10	21,275	17,132	483	1,168	781	9	807								

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

Table 2.4--RECEIPTS, PAYROLL, DEPRECIATION, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
	United States, total					13 States, total					California				
All industries	10,173,181	275,634,493	27,614,209	11,590,933	39,160,575	5,613,832	160,663,973	17,115,070	6,055,959	23,101,958	988,617	30,477,263	3,840,324	935,189	3,938,[illegible]
Agriculture, forestry, and fishing	3,215,745	51,505,763	3,147,325	5,519,789	5,249,477	1,436,266	22,244,309	1,670,014	2,391,770	1,728,764	132,712	2,408,669	461,772	223,685	82,620
Farms	3,017,143	48,545,261	2,637,254	5,287,685	4,718,722	1,332,175	20,595,020	1,333,983	2,279,388	1,433,157	96,763	2,483,[illegible]	350,2[illegible]	148,204	-7,353
Field crop	1,067,995	14,154,418	813,778	1,874,076	2,864,537	451,006	5,734,808	309,052	776,902	1,075,087	13,064	405,190	47,065	30,897	36,007
Fruit, tree nut, and vegetable	133,381	2,369,676	462,510	249,393	208,699	87,562	1,654,399	347,192	171,584	117,999	36,627	836,197	210,531	80,016	45,866
Horticultural specialty	16,608	355,096	71,715	19,445	52,095	9,147	284,295	63,649	15,361	38,642	1,486	46,347	11,728	3,267	5,640
Livestock	1,501,612	30,695,651	1,200,925	2,953,005	1,834,930	638,647	12,509,911	575,346	1,221,720	361,909	29,408	1,130,899	6[illegible],786	70,21[illegible]	-56,860
Animal specialty	61,694	315,837	32,552	58,546	-93,806	32,227	151,821	15,853	30,307	-62,466	7,419	19,283	2,538	5,929	-20,[illegible]84
Farms not allocable	235,853	654,583	55,774	133,220	-147,733	113,586	259,786	22,891	63,514	-98,014	8,759	45,849	8,621	7,946	-17,022
Landscape and horticultural services	65,565	895,866	185,524	63,002	227,563	43,005	564,155	114,766	36,942	159,120	19,058	165,751	24,646	4,523	[illegible]
Other agricultural services, forestry, and fishing	133,037	2,064,636	324,547	169,102	303,192	61,086	1,085,134	221,265	75,440	136,427	16,891	259,153	87,457	15,888	1[illegible],[illegible]8
Mining	51,404	1,645,552	168,285	142,025	-12,094	28,947	1,002,138	92,228	86,935	-20,467	3,278	69,991	12,167	4,574	-6,[illegible]
Construction	804,783	27,106,699	5,135,859	749,584	4,084,127	461,990	15,779,663	3,014,642	423,238	2,376,935	65,873	3,006,080	550,340	76,363	366,[illegible]
General contractors and operative builders	155,568	11,479,064	1,777,465	251,163	993,835	87,333	6,474,570	979,306	138,787	575,226	17,964	1,273,585	170,520	24,019	114,04[illegible]
Building contractors and operative builders	134,108	10,193,904	1,505,722	152,776	836,748	76,841	5,800,290	834,494	87,341	498,315	14,733	1,086,634	136,156	15,373	[illegible]4,343
Other general contractors	21,460	1,285,160	271,743	98,387	157,087	10,492	674,280	144,812	51,446	76,911	3,231	186,951	34,364	13,646	1[illegible],656
Special trade contractors	609,449	14,764,208	3,185,479	465,230	2,951,225	351,874	8,865,757	1,936,888	267,127	1,720,979	47,491	1,723,8[illegible]	377,637	46,484	250,3[illegible]
Plumbing, heating, and air conditioning	77,325	3,171,960	552,523	70,155	497,288	46,261	1,972,730	368,011	42,669	294,560	6,789	312,200	56,918	5,451	41,85[illegible]
Painting, paper hanging, and decorating	109,107	1,387,218	370,518	30,082	397,002	66,502	831,200	203,556	19,170	253,989	12,081	186,516	43,820	4,630	43,795
Electrical work	44,363	1,670,001	366,130	33,598	281,400	25,278	980,796	230,003	20,085	157,331	3,010	142,087	31,371	2,461	21,860
Masonry, stonework, and plastering	63,645	2,013,335	597,131	42,771	376,871	38,544	1,222,438	370,031	23,565	213,547	5,901	293,441	77,412	5,205	40,447
Carpentering and flooring	186,372	2,369,803	418,694	52,194	735,955	99,481	1,414,395	248,796	29,729	415,446	8,152	215,622	46,042	3,400	36,703
Contractors, not elsewhere classified	128,637	4,151,891	880,483	236,430	662,709	75,808	2,444,198	516,491	131,909	386,106	11,558	573,997	122,074	24,837	65,703
Contractors not allocable	39,766	863,427	172,915	33,191	139,067	22,783	439,336	98,448	17,324	80,730	(*)	(*)	(*)	(*)	(*)
Manufacturing	202,252	7,921,658	1,635,049	348,364	950,431	116,995	4,974,150	1,065,634	188,126	625,401	30,194	1,245,206	271,518	42,288	162,27[illegible]
Lumber and wood products, except furniture	47,247	1,908,862	423,885	146,495	206,126	17,610	704,669	148,524	52,885	80,258	2,514	141,154	28,644	10,710	16,182
Printing, publishing, and allied industries	39,527	1,082,184	212,669	41,558	168,990	23,803	757,978	153,429	26,162	116,962	6,240	181,368	33,555	6,210	26,500
Machinery, except electrical	21,445	800,387	188,236	38,432	155,664	15,194	635,897	152,885	31,902	128,724	4,525	224,784	55,517	9,399	41,928
Other manufacturing industries	94,033	4,130,225	810,259	121,879	419,651	60,388	2,875,606	610,796	77,177	299,457	16,915	697,900	153,802	15,969	77,667
Transportation, communication, electric, gas, and sanitary services	339,067	7,862,331	1,081,058	823,373	1,099,358	192,119	4,602,645	658,246	455,649	662,532	24,040	855,272	144,556	63,067	91,064
Local and interurban passenger transit	50,077	493,965	74,482	51,965	133,413	24,370	244,095	30,913	26,199	73,978	1,326	20,976	3,231	1,526	3,782
Trucking and warehousing	234,523	5,992,737	791,962	666,459	801,716	136,755	3,485,427	500,557	369,344	486,914	16,765	639,248	123,153	53,346	79,103
Other transportation	25,972	836,306	103,701	55,521	55,814	14,794	526,910	58,156	28,560	35,476	3,671	145,996	11,156	5,408	3,428
Communication, electric, gas, and sanitary services	28,495	539,323	110,913	49,428	108,415	16,200	346,213	68,620	31,546	66,164	2,278	49,052	7,016	2,787	4,751
Wholesale and retail trade	2,168,738	123,915,268	9,146,715	1,606,826	8,282,624	1,280,224	76,006,485	5,781,410	983,856	5,168,763	254,990	14,093,710	1,217,793	176,093	776,013
Wholesale trade	341,901	29,988,341	1,372,425	332,300	2,357,723	205,448	19,508,807	938,543	212,370	1,582,156	30,944	3,497,624	151,068	26,529	207,006
Machinery, equipment, and supplies	41,843	3,804,285	236,902	44,611	314,842	25,134	2,493,123	158,516	27,822	208,747	5,018	311,612	26,931	3,949	35,955
Groceries and related products	38,551	7,167,874	334,425	55,561	299,261	24,659	5,500,040	240,054	36,305	205,048	4,012	1,754,732	46,285	4,504	24,583
Farm product raw materials	14,041	4,876,530	59,036	25,242	74,952	6,728	2,129,127	31,528	11,781	36,010	627	135,450	1,561	655	4,370
Other wholesale trade	247,466	14,139,652	742,062	206,886	1,668,668	148,927	9,386,517	508,445	136,462	1,132,351	21,287	1,295,830	76,291	17,421	142,098
Retail trade	1,781,024	92,249,954	7,654,264	1,250,629	5,753,901	1,050,193	55,475,984	4,760,963	757,708	3,489,372	218,875	10,194,874	1,035,497	145,233	548,247
Building materials and garden supplies	59,868	4,576,742	371,773	71,421	343,273	35,840	2,757,570	252,791	47,692	203,097	5,438	488,169	55,756	7,471	39,773
General merchandise stores	33,246	2,271,856	139,220	25,451	142,400	15,737	1,055,488	68,001	11,773	73,085	1,341	108,224	6,676	723	8,458
Food stores	195,329	18,333,463	1,009,861	185,650	840,385	109,866	10,572,349	629,735	108,038	528,340	12,313	1,558,221	107,691	14,776	81,031
Grocery stores	144,124	15,448,577	747,287	143,171	614,225	74,629	8,418,152	437,996	77,951	352,376	7,790	1,188,209	74,501	9,977	57,033
Other food stores	51,205	2,884,886	262,574	42,479	226,160	35,237	2,154,197	191,739	30,087	175,964	4,523	370,012	33,190	4,799	23,998
Automotive dealers and service stations	275,646	30,708,691	2,158,166	234,145	1,386,083	158,036	18,287,088	1,316,526	138,878	805,430	24,573	3,044,502	265,826	21,825	119,543
Motor vehicle dealers	43,750	6,712,589	307,201	30,263	224,131	24,275	3,898,676	188,419	17,137	129,100	2,301	436,337	28,224	2,014	10,667
Gasoline service stations	194,683	20,759,479	1,617,729	163,440	984,325	112,245	12,478,525	984,308	97,413	570,313	16,421	2,106,121	191,563	13,035	87,728
Other automotive dealers	37,213	3,236,623	233,236	40,442	177,627	21,516	1,909,887	143,799	24,328	106,017	5,851	502,044	46,039	6,776	21,148
Apparel and accessory stores	62,781	3,324,571	317,497	36,288	324,432	40,248	2,118,307	207,912	24,401	201,235	8,016	419,060	47,778	5,407	40,347
Furniture and home furnishings stores	87,661	5,284,690	513,632	80,070	418,360	52,273	3,371,663	331,669	49,188	257,213	10,551	852,518	92,326	10,385	50,865
Eating places	182,877	8,168,438	1,590,463	234,214	639,999	108,485	4,975,928	959,665	146,629	407,808	23,300	1,075,820	218,279	30,242	62,913
Drinking places	88,816	3,297,198	366,489	88,016	315,502	54,011	2,055,624	244,604	52,425	210,146	6,961	260,600	49,069	7,223	23,076
Drug stores and proprietary stores	21,732	2,687,330	283,076	28,266	277,980	12,756	1,514,307	155,392	15,746	151,230	2,631	235,909	22,317	3,132	28,710
Liquor stores	26,314	3,162,383	143,110	26,995	175,382	15,931	2,161,662	112,699	19,372	112,406	4,418	778,714	49,983	9,959	36,994
Used merchandise stores	61,744	690,464	33,197	17,841	41,113	36,614	409,984	22,842	8,085	22,381	7,816	81,041	5,532	1,936	6,734
Direct selling organizations	416,563	1,816,225	37,296	36,296	148,862	247,514	1,099,547	24,492	22,555	78,658	72,759	238,068	8,003	6,924	-16,446
Other retail trade	268,447	7,927,903	690,484	185,976	700,130	162,882	5,096,467	434,635	112,926	438,343	38,758	1,054,028	106,261	25,230	66,249
Wholesale and retail trade not allocable	45,813	1,676,973	120,026	23,897	171,000	24,583	1,021,694	81,904	13,778	97,235	5,171	401,212	31,228	4,331	20,760

Footnote at end of table.

Table 2.4--RECEIPTS, PAYROLL, DEPRECIATION, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	United States, total					13 States, total					California				
	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
Finance, insurance, and real estate	665,894	10,079,564	531,219	387,983	3,597,518	410,953	6,506,746	361,679	257,709	2,273,593	96,050	1,415,369	75,569	54,133	485,161
Finance	31,417	726,352	27,411	13,387	153,106	19,389	469,433	18,737	9,303	109,384	5,917	117,355	4,349	3,602	21,230
Insurance agents, brokers, and services	194,043	3,565,606	269,440	69,255	1,522,048	116,492	2,314,804	189,530	43,619	952,600	18,384	367,181	42,251	5,906	156,521
Real estate	440,434	5,787,606	234,368	305,341	1,922,364	275,072	3,722,509	153,412	204,787	1,211,609	71,749	930,833	28,969	44,625	307,410
Operators and lessors of buildings	23,393	555,194	36,867	109,361	-43,182	12,314	388,214	28,103	79,820	-41,817	2,266	66,047	5,908	11,677	-7,913
Lessors, other than buildings	57,469	144,295	5,622	37,268	-9,244	31,448	74,563	3,062	19,410	-10,373	4,433	11,004	1,230	2,666	-5,721
Real estate agents, brokers, and managers	324,812	4,107,061	116,129	133,201	1,713,848	211,386	2,705,075	78,882	89,847	1,120,831	62,640	777,694	17,445	27,407	306,090
Other real estate	34,760	981,056	75,750	25,511	260,942	19,924	554,657	43,365	15,710	142,968	2,410	76,088	4,386	2,875	14,354
Services	2,688,412	44,867,272	6,677,279	1,991,803	15,814,487	1,664,586	29,181,780	4,418,844	1,255,619	10,226,067	376,007	6,740,845	1,084,401	242,348	1,468,371
Hotels and other lodging places	91,829	2,057,203	277,484	297,210	100,669	45,889	1,171,498	168,640	169,074	47,241	6,724	223,806	31,810	29,265	3,845
Tourist courts and motels	41,337	1,254,738	179,851	185,445	82,870	22,465	732,643	110,820	106,369	45,192	2,658	106,566	15,763	12,962	2,689
Trailer parks and camps	26,093	405,910	25,534	72,472	11,526	12,240	208,295	13,278	38,352	-204	1,979	53,095	2,465	8,348	1,671
Other lodging places	24,399	396,555	72,099	39,293	6,273	11,184	230,560	44,542	24,353	2,253	2,087	64,145	13,582	7,955	-515
Personal services	581,341	6,177,037	1,261,301	350,069	1,536,085	353,100	3,860,678	789,623	217,192	947,050	66,707	768,202	186,602	38,074	137,396
Coin-operated laundries and dry cleaning	31,568	517,044	62,636	79,006	45,101	18,032	326,611	39,887	46,740	30,164	3,481	47,740	3,661	6,601	1,418
Other laundry, cleaning, and garment services	63,295	1,280,208	327,518	81,263	199,983	37,468	775,486	187,155	46,964	131,028	9,741	173,840	37,304	7,808	21,438
Beauty shops	213,773	1,953,338	586,268	73,129	504,985	131,914	1,223,478	373,718	45,846	307,556	19,766	270,915	99,153	9,246	47,712
Barber shops	107,631	735,747	115,385	19,175	364,954	66,683	471,291	84,131	13,737	216,687	10,089	88,970	26,825	3,448	26,378
Other personal services	165,074	1,690,700	169,494	97,496	421,062	99,003	1,063,812	104,732	63,905	261,615	23,630	186,737	19,659	10,921	39,850
Business services	433,504	4,769,036	655,879	216,579	1,446,386	284,296	3,329,969	488,367	147,437	964,119	77,097	970,253	144,961	50,175	242,757
Services to buildings	71,798	720,546	196,525	33,108	207,093	44,171	518,179	147,092	24,249	134,488	14,673	182,620	48,775	7,696	40,372
Management and public relations	101,749	978,516	67,508	27,039	468,848	62,877	640,884	47,276	16,852	292,631	16,996	155,774	6,309	4,525	72,405
Other business services	259,957	3,069,974	391,846	156,432	770,445	177,248	2,170,906	293,999	106,336	537,000	45,428	631,859	89,877	37,954	129,380
Automobile repair and services	169,428	4,264,493	723,198	173,501	605,044	99,014	2,680,986	470,789	110,154	367,614	19,538	677,261	141,922	29,136	68,479
Automobile repair shops	137,727	3,612,387	626,888	91,791	544,289	78,083	2,230,670	400,810	54,705	327,474	14,316	511,490	112,074	12,147	60,562
General automotive repair shops	86,888	2,068,648	298,889	55,051	302,574	49,233	1,257,071	182,282	31,960	186,792	10,113	307,912	60,907	7,783	39,108
Other automobile repair	50,839	1,543,739	327,999	36,740	241,715	28,850	973,599	218,528	22,745	140,682	4,203	203,578	51,167	4,364	21,454
Automobile parking and other services	31,701	652,106	96,310	81,710	60,755	20,931	450,316	69,979	55,449	40,140	5,222	165,771	29,848	16,989	7,917
Repair services, except automobile	207,811	2,415,458	293,905	87,781	568,835	112,569	1,338,056	164,386	48,811	313,801	21,446	270,844	35,044	10,188	51,085
Amusement and recreation services, including motion pictures	202,802	2,137,905	257,094	202,249	142,407	124,448	1,389,550	166,937	128,904	86,376	32,170	312,387	37,457	27,742	-8,422
Producers, orchestras, and entertainers	74,571	555,647	73,386	22,881	164,831	45,928	414,345	50,411	14,723	125,878	9,750	111,751	11,461	2,831	28,050
Other amusement and recreation services	128,231	1,582,258	183,708	179,368	-22,424	78,520	975,205	116,526	114,181	-39,502	22,420	200,636	25,996	24,911	-36,472
Medical and health services	400,814	15,240,587	2,108,431	428,023	7,838,155	257,432	10,023,304	1,396,794	279,561	5,070,048	55,999	2,398,920	358,149	71,084	1,048,988
Offices of physicians	150,213	7,698,764	917,483	193,221	4,518,015	99,106	5,138,868	611,255	130,499	2,968,145	20,306	1,152,851	151,477	26,585	607,389
Other medical and health services	250,601	7,541,823	1,190,948	234,802	3,320,140	158,326	4,884,436	785,539	149,062	2,101,903	35,693	1,246,069	206,672	44,499	441,599
Legal services	135,408	3,789,966	454,170	83,228	2,054,054	90,211	2,603,795	317,617	53,893	1,389,996	15,355	452,938	59,635	10,035	213,427
Educational services	118,612	644,323	119,516	38,963	179,225	65,963	414,899	82,921	23,477	107,236	14,064	86,548	10,532	4,459	18,956
Engineering and architectural services	72,964	1,361,385	282,092	37,356	468,608	48,685	954,642	202,498	24,271	327,019	14,051	229,564	36,068	5,600	65,907
Accounting, auditing, and bookkeeping services	125,332	1,210,306	206,813	45,906	586,034	83,070	852,354	145,875	32,048	410,279	20,201	189,376	31,927	9,047	80,419
Certified public accountants	24,206	548,235	112,583	17,631	260,487	16,283	394,553	80,406	13,092	186,910	3,385	72,615	17,582	2,618	29,171
Other accounting, auditing, and bookkeeping services	101,126	662,071	94,230	28,275	325,547	66,787	457,801	65,469	18,956	223,369	16,816	116,761	14,345	6,429	51,248
Other services	148,567	799,573	37,396	30,938	288,985	99,909	562,049	24,397	20,797	195,288	32,655	160,746	10,294	7,543	45,534
Nature of business not allocable	36,886	730,386	91,420	21,186	94,647	21,752	366,057	52,373	13,057	60,430	5,473	142,121	22,208	2,638	14,087

Footnote at end of table.

Table 2.4--RECEIPTS, PAYROLL, DEPRECIATION, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
	Florida					Georgia					Illinois				
All industries	322,968	8,964,510	1,056,184	341,136	1,373,767	205,582	6,261,244	676,867	267,294	708,472	510,406	14,811,075	1,364,189	672,843	2,482,218
Agriculture, forestry, and fishing	54,398	1,048,568	130,045	92,535	18,099	69,378	1,004,031	88,231	127,542	22,877	173,488	3,214,275	112,840	384,[illegible]	636,145
Farms	43,909	859,903	82,668	78,593	-8,062	66,089	927,561	74,627	122,747	15,914	167,913	3,101,472	2,846	379,671	615,389
Field crop	7,757	58,373	3,688	6,984	5,087	15,983	394,320	32,020	45,574	25,105	101,278	1,511,707	39,410	205,160	448,534
Fruit, tree nut, and vegetable	11,656	256,360	39,323	26,703	27,558	3,711	73,672	7,364	9,583	2,195	2,064	25,767	3,561	2,631	3,010
Horticultural specialty	1,496	52,967	15,852	2,862	6,464	542	13,502	3,936	593	12	402	9,823	1,127	348	1,417
Livestock	16,512	477,872	21,632	37,856	-39,478	36,891	414,810	29,769	60,536	-4,769	52,604	1,503,154	43,612	158,618	179,442
Animal specialty	1,963	8,444	1,390	2,147	-3,814	1,816	14,998	437	1,656	-421	3,330	27,916	3,476	4,393	-6,835
Farms not allocable	4,525	5,887	783	2,041	-3,879	7,146	16,259	1,101	4,805	-6,208	8,235	23,105	1,660	8,521	-10,1[illegible]
Landscape and horticultural services	5,153	38,145	8,350	1,914	9,483	1,511	27,822	5,512	1,537	2,345	1,846	40,240	10,450	2,908	3,930
Other agricultural services, forestry, and fishing	5,336	150,520	39,027	12,028	16,678	1,778	48,648	8,092	3,258	4,618	3,729	72,563	[illegible],544	4,430	16,826
Mining	1,659	20,312	2,614	3,199	-575	78	546	-	117	-762	1,971	64,778	[illegible],188	6,000	-2,006
Construction	35,477	1,165,963	235,891	23,713	167,781	21,693	932,151	186,674	26,917	116,281	32,873	1,053,458	202,335	27,62[illegible]	173,4[illegible]1
General contractors and operative builders	6,130	500,539	81,710	8,719	30,632	4,034	472,453	80,034	11,801	33,115	5,520	383,682	48,370	7,381	44,525
Building contractors and operative builders	5,090	463,372	73,591	4,016	25,213	3,637	387,284	57,386	4,004	25,124	5,164	348,637	40,67[illegible]	5,677	37,565
Other general contractors	1,040	37,167	8,119	4,703	5,419	397	85,169	22,648	7,797	7,991	356	35,045	7,641	1,704	6,860
Special trade contractors	28,496	657,287	153,310	14,979	134,653	16,319	430,773	102,814	14,038	75,406	25,[illegible]54	662,331	153,470	1[illegible],717	126,127
Plumbing, heating, and air conditioning	3,766	147,229	26,822	2,787	25,524	2,361	135,827	26,474	3,290	16,630	3,774	179,832	35,318	5,14[illegible]	30,3[illegible]8
Painting, paper hanging, and decorating	6,054	87,787	14,021	1,582	30,588	3,150	48,256	20,606	996	9,030	5,014	50,647	15,211	1,1[illegible]0	14,403
Electrical work	1,208	43,418	10,942	930	4,410	759	32,202	4,746	918	5,846	2,447	56,355	11,801	1,446	13,786
Masonry, stonework, and plastering	2,348	110,489	37,081	1,642	13,498	1,765	47,323	19,115	1,133	7,074	1,653	83,687	36,070	678	10,616
Carpentering and flooring	9,385	121,829	27,692	2,398	38,831	5,561	73,286	14,709	1,850	22,248	8,197	108,890	13,653	2,817	30,183
Contractor, not elsewhere classified	5,735	146,535	36,752	5,640	21,802	2,723	93,879	17,164	5,851	14,578	4,869	182,[illegible]20	41,417	8,437	26,741
Contractors not allocable	(*)	(*)	(*)	(*)	(*)	1,340	28,925	3,826	1,078	7,760	(*)	(*)	[illegible]	(*)	(*)
Manufacturing	5,666	232,758	47,474	9,916	30,133	6,133	314,222	51,581	21,554	21,848	8,235	420,12[illegible]	82,452	16,102	58,687
Lumber and wood products, except furniture	1,823	59,234	14,663	5,199	9,286	3,266	151,023	28,016	16,092	12,518	(*)	(*)	(*)	(*)	(*)
Printing, publishing, and allied industries	1,808	69,559	14,171	1,558	11,038	(*)	(*)	(*)	(*)	(*)	2,087	91,895	17,65[illegible]	3,525	12,24[illegible]
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	[illegible],603	53,891	11,580	2,990	13,067
Other manufacturing industries	1,914	90,662	16,115	2,874	8,230	1,962	130,756	15,212	3,692	6,089	4,122	250,206	49,086	8,732	31,710
Transportation, communication, electric, gas, and sanitary services	11,472	306,376	34,644	33,576	41,520	5,760	13[illegible],272	24,532	12,336	16,067	14,763	440,428	78,971	36,142	71,405
Local and interurban passenger transit	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	1,024	11,390	1,013	1,478	4,477
Trucking and warehousing	8,005	183,366	10,729	22,086	26,813	4,740	124,379	23,016	11,267	11,935	12,266	364,775	66,039	31,418	58,502
Other transportation	2,306	72,224	9,200	4,170	6,495	(*)	(*)	(*)	(*)	(*)	1,075	40,748	6,008	860	4,945
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	78,471	3,734,240	288,998	58,159	277,629	44,472	2,814,662	167,562	30,583	172,017	103,357	6,594,241	500,[illegible]	86,830	468,759
Wholesale trade	17,933	861,819	47,553	16,665	102,935	8,162	662,563	29,993	7,318	71,461	20,792	1,827,242	78,[illegible]68	21,380	163,030
Machinery, equipment, and supplies	2,339	88,910	2,650	1,763	11,662	521	46,265	2,933	414	4,173	2,916	241,778	17,570	2,830	28,395
Groceries and related products	946	205,282	15,795	2,599	8,450	295	115,305	6,004	1,411	4,102	3,246	323,836	14,629	2,362	19,252
Farm product raw materials	73	28,738	1,695	465	1,497	153	84,342	1,647	459	1,152	847	493,144	5,727	2,554	2,[illegible]3
Other wholesale trade	14,575	538,889	27,413	11,838	81,326	7,193	416,651	19,409	5,034	62,034	13,783	768,534	40,842	13,634	112,650
Retail trade	59,989	2,863,545	241,278	41,346	174,826	35,995	2,142,502	137,149	23,175	99,514	80,356	4,752,31[illegible]	421,434	65,250	300,509
Building materials and garden supplies	2,613	164,960	10,849	4,022	10,381	465	72,067	6,078	859	1,543	2,736	234,954	18,560	3,937	18,833
General merchandise stores	1,196	39,271	3,200	415	1,302	1,791	95,425	4,058	1,237	4,895	973	70,319	5,471	563	4,830
Food stores	6,038	556,049	26,482	6,623	24,687	6,693	524,526	20,812	6,020	19,081	6,894	709,998	49,456	7,183	26,034
Grocery stores	4,620	430,466	17,675	4,480	16,063	5,647	494,288	19,379	5,669	16,409	4,724	642,698	36,067	5,599	21,491
Other food stores	1,418	125,583	8,807	2,143	8,624	(*)	(*)	(*)	(*)	(*)	2,165	67,300	13,389	1,584	4,163
Automotive dealers and service stations	10,228	1,009,856	80,453	8,116	52,392	8,340	851,791	44,809	4,831	36,233	10,554	1,729,684	135,829	14,052	82,070
Motor vehicle dealers	1,640	146,909	6,956	1,135	5,582	1,990	256,188	10,687	952	13,124	1,127	352,067	17,738	1,382	11,[illegible]26
Gasoline service stations	7,284	790,879	65,666	6,184	38,486	5,709	560,373	33,395	3,610	19,583	8,396	1,301,808	112,232	11,753	67,531
Other automotive dealers	1,304	72,068	7,831	797	8,324	641	35,230	727	269	3,526	1,031	75,809	5,859	917	2,613
Apparel and accessory stores	2,381	98,601	8,246	1,288	4,563	983	34,408	3,952	338	2,114	3,388	174,900	17,384	2,179	16,844
Furniture and home furnishings stores	3,965	183,311	23,293	3,189	10,866	1,685	93,443	9,553	1,470	9,783	4,505	298,834	30,857	4,271	21,627
Eating places	5,651	230,337	40,579	7,596	19,320	2,644	122,121	26,231	3,125	6,861	9,792	456,983	83,364	13,484	43,007
Drinking places	1,362	61,905	8,384	835	3,427	(*)	(*)	(*)	(*)	(*)	10,450	364,976	27,270	7,016	37,335
Drug stores and proprietary stores	415	65,327	6,868	590	9,008	(*)	(*)	(*)	(*)	(*)	563	107,398	13,370	1,223	9,318
Liquor stores	569	58,029	5,548	745	4,141	566	111,671	7,401	389	5,278	890	157,702	5,620	1,108	6,991
Used merchandise stores	2,223	29,455	327	358	-183	1,324	23,701	1,206	473	783	1,283	5,333	14	149	-93
Direct selling organizations	12,308	64,690	100	1,585	3,566	7,423	47,572	1,073	277	6,475	19,782	85,101	1,869	1,134	2,631
Other retail trade	11,040	301,754	26,949	5,984	31,356	3,423	107,730	7,811	3,778	2,677	8,546	351,132	32,370	8,951	30,422
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	2,209	19,630	693	200	5,160

Footnote at end of table.

Table 2.4--RECEIPTS, PAYROLL, DEPRECIATION, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
	Florida					Georgia					Illinois				
Finance, insurance, and real estate	34,309	519,746	19,688	22,587	194,367	12,417	221,310	12,458	9,505	71,357	38,314	567,400	34,766	20,424	199,59
Finance	1,719	21,087	408	443	7,846	580	6,317	388	92	660	1,855	59,789	2,492	484	11,256
Insurance agents, brokers, and service	6,724	127,725	7,85	2,651	42,744	3,029	65,152	5,579	697	26,886	13,712	253,538	17,885	4,715	103,884
Real estate	25,866	370,334	11,430	19,493	143,777	8,808	149,841	6,491	8,716	43,811	22,747	254,073	14,389	15,225	84,0.9
Operators and lessors of buildings	914	29,619	1,600	6,429	-2,984	346	14,825	521	4,199	-5,067	750	19,583	2,438	4,239	-3,872
Lessors, other than buildings	359	580	43	515	-438	1,895	3,365	171	639	-103	4,306	15,848	38	3,738	-1,089
Real estate agents, brokers, and managers	23,650	293,475	7,372	11,507	132,765	6,169	96,726	3,539	3,194	45,130	14,085	151,140	4,269	5,130	69,887
Other real estate	943	46,660	2,415	1,042	14,434	398	34,925	2,260	684	3,851	3,606	67,502	7,644	2,118	19,093
Services	100,675	1,932,795	295,671	97,441	643,545	45,513	829,286	144,847	38,426	287,700	135,954	2,432,633	347,688	92,714	870,862
Hotels and other lodging places	6,901	164,727	17,214	25,636	10,450	1,675	42,441	6,224	6,255	1,871	2,883	102,881	20,066	12,577	3,849
Tourist courts and motels	3,273	91,682	9,260	15,029	6,622	1,216	34,870	5,441	4,734	2,899	1,983	72,119	12,479	8,060	2,978
Trailer parks and camps	2,313	42,948	2,962	7,569	870	384	4,825	218	955	433	521	10,632	140	2,058	1,456
Other lodging places	1,315	30,097	4,992	3,038	2,958	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	17,946	179,389	39,160	10,564	46,017	10,165	119,081	29,816	7,165	26,579	36,293	383,454	63,573	19,582	99,501
Coin-operated laundries and dry cleaning	1,302	28,267	3,120	4,586	1,671	806	17,919	3,534	2,400	2,189	1,396	38,145	7,227	3,662	2,223
Other laundry, cleaning, and garment services	1,029	32,407	13,751	1,727	6,475	(*)	(*)	(*)	(*)	(*)	2,662	48,269	11,358	3,914	8,061
Beauty shops	7,061	72,215	17,539	2,213	18,151	6,169	50,925	16,300	1,511	12,843	14,462	106,708	24,446	4,176	35,493
Barber shops	3,790	23,077	1,851	870	12,032	(*)	(*)	(*)	(*)	(*)	6,437	45,403	7,261	849	22,837
Other personal services	4,764	23,423	2,899	1,168	7,688	1,228	14,293	1,447	1,002	3,758	11,336	144,929	13,281	6,981	30,887
Business services	17,770	213,826	26,482	9,184	72,311	6,195	66,267	15,637	1,927	18,794	19,530	252,419	29,759	8,320	83,824
Services to buildings	3,947	39,654	10,998	1,695	13,432	(*)	(*)	(*)	(*)	(*)	2,057	40,974	10,892	1,673	12,66
Management and public relations	3,217	37,943	5,060	1,051	18,605	987	7,469	390	135	3,192	4,646	54,632	7,665	1,216	25,884
Other business services	10,606	136,229	10,424	6,438	40,274	4,028	43,290	8,667	1,154	12,786	12,827	156,813	11,202	5,431	45,280
Automobile repair and services	6,624	225,138	46,329	6,325	37,880	5,940	133,913	22,805	6,547	19,065	7,033	221,574	32,066	6,811	29,912
Automobile repair shops	6,302	206,184	41,246	5,622	36,738	5,209	109,028	17,185	2,737	20,392	5,943	189,744	27,727	3,447	28,709
General automotive repair shops	2,865	95,584	13,267	2,491	18,404	2,878	66,903	9,258	1,657	11,578	4,186	121,744	11,572	1,843	19,750
Other automobile repair	3,437	110,600	27,979	3,131	18,334	2,331	42,125	7,927	1,080	8,814	1,757	68,000	16,155	1,604	8,959
Automobile parking and other services	322	18,954	5,083	703	1,142	731	24,885	5,620	3,810	-1,327	1,090	31,830	4,339	3,364	1,203
Repair services, except automobile	8,250	113,307	15,187	3,959	31,057	2,861	32,487	2,146	1,005	9,879	7,354	77,116	9,261	2,234	18,103
Amusement and recreation services, including motion pictures	7,905	152,472	16,713	14,193	20,602	3,849	20,519	1,471	2,089	1,561	10,023	95,165	8,209	7,106	15,312
Producers, orchestras, and entertainers	2,895	23,373	2,602	974	8,344	1,510	4,903	-	304	1,459	5,480	42,143	2,707	1,727	13,917
Other amusement and recreation services	5,010	129,099	14,111	13,219	12,258	2,339	15,616	1,471	1,785	102	4,543	53,022	5,502	5,379	1,395
Medical and health services	14,676	558,315	91,448	15,320	273,715	5,267	262,039	37,650	6,636	145,163	18,020	728,809	93,919	22,847	372,080
Offices of physicians	4,879	285,801	37,721	7,902	158,899	2,250	145,123	20,476	3,515	86,197	6,387	351,516	38,320	9,713	206,095
Other medical and health services	9,797	272,514	53,727	7,418	114,816	3,017	116,916	17,174	3,121	58,966	11,633	377,293	55,599	13,134	165,985
Legal services	3,349	143,962	17,584	3,743	78,517	2,366	75,711	8,967	2,354	40,692	8,681	294,932	34,390	5,531	155,741
Educational services	4,242	47,397	7,193	2,495	11,816	2,522	21,770	7,947	1,856	4,373	5,507	29,728	4,546	1,880	7,010
Engineering and architectural services	2,359	59,727	11,806	3,592	20,709	788	25,563	5,967	621	8,192	4,909	97,147	34,476	1,838	24,345
Accounting, auditing, and bookkeeping services	6,052	53,452	5,999	1,694	30,991	2,921	27,634	5,922	1,767	10,954	6,435	88,832	14,754	2,207	42,684
Certified public accountants	1,238	27,783	3,634	974	15,307	(*)	(*)	(*)	(*)	(*)	1,027	38,634	7,852	939	15,935
Other accounting, auditing, and bookkeeping services	4,814	25,669	2,365	720	15,684	2,467	11,365	1,099	728	4,842	5,408	50,198	6,902	1,268	26,749
Other services	4,601	21,083	556	736	9,480	964	1,861	295	204	577	9,286	60,576	2,669	1,781	18,501
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,451	18,733	54	93	5,736

Footnote at end of table.

Table 2.4--RECEIPTS, PAYROLL, DEPRECIATION, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
	Indiana					Michigan					Missouri				
All industries	305,778	6,803,859	658,609	342,332	1,054,829	329,122	9,696,501	1,085,958	390,778	1,435,250	323,088	7,211,645	594,363	302,352	1,042,171
Agriculture, forestry, and fishing	132,801	1,568,264	49,474	203,650	192,055	82,560	947,806	67,572	150,953	62,346	151,020	1,809,985	68,287	181,028	231,105
Farms	129,828	1,535,269	45,957	201,258	189,204	75,954	829,024	47,897	141,915	42,340	148,470	1,765,163	57,682	178,304	218,801
Field crop	67,871	616,338	16,997	96,062	112,589	28,681	193,346	7,785	41,753	4,404	40,067	432,100	18,645	58,024	104,589
Fruit, tree nut, and vegetable	1,604	15,245	3,276	2,064	1,895	8,153	95,257	14,077	12,742	10,22[illegible]	760	5,246	436	1,32[illegible]	-32[illegible]
Horticultural specialty	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Livestock	50,040	892,262	25,364	99,889	79,639	28,675	486,025	18,334	77,962	36,784	93,485	1,289,1[illegible]	34,438	112,487	120,22[illegible]
Animal specialty	701	4,237	84	433	184	2,397	10,833	1,237	2,366	-6,355	2,140	6,562	211	1,159	-2,703
Farms not allocable	9,298	6,686	236	2,789	-5,178	7,440	19,333	1,605	5,212	-4,749	11,574	21,331	1,[illegible]05	4,815	-4,9[illegible]
Landscape and horticultural services	691	11,625	1,692	619	3,019	1,544	54,880	11,814	3,547	9,141	(*)	(*)	(*)	(*)	(*)
Other agricultural services, forestry, and fishing	2,282	21,370	1,825	1,773	-168	5,062	63,902	7,861	5,491	10,865	1,866	20,832	2,134	1,0[illegible]3	6,363
Mining	471	10,081	452	773	244	1,101	10,652	1,218	1,020	-588	601	11,498	1,487	504	1,281
Construction	22,302	646,628	127,400	17,883	114,374	26,465	810,112	150,936	24,100	128,368	21,093	627,074	123,542	14,441	103,565
General contractors and operative builders	4,071	304,428	54,752	6,292	30,815	5,078	346,613	56,786	8,933	33,543	3,746	298,276	63,162	6,353	2[illegible],504
Building contractors and operative builders	3,736	262,127	42,310	3,133	24,685	4,752	329,451	52,951	6,330	32,758	3,322	255,688	54,181	3,[illegible]63	24,682
Other general contractors	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	424	42,588	8,981	2,330	4,822
Special trade contractors	16,773	304,866	63,865	10,589	77,344	20,701	447,010	93,188	14,144	92,133	16,072	320,302	58,813	7,796	70,[illegible]76
Plumbing, heating, and air conditioning	2,887	66,094	9,379	2,154	11,694	2,471	85,506	13,723	1,696	13,144	2,107	57,648	15,053	1,400	3,[illegible]48
Painting, paper hanging, and decorating	2,294	37,516	13,942	1,022	10,427	2,165	28,287	6,185	438	10,825	2,117	24,693	6,032	277	10,341
Electrical work	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	889	47,769	11,527	688	7,[illegible]61
Masonry, stonework, and plastering	1,743	44,401	13,867	450	10,275	(*)	(*)	(*)	(*)	(*)	1,828	34,148	6,052	541	10,536
Carpentering and flooring	5,170	49,551	7,111	942	20,903	5,998	80,877	15,786	1,708	24,681	6,813	84,828	7,482	1,038	25,8[illegible]6
Contractors, not elsewhere classified	3,862	78,121	15,302	5,198	17,979	6,106	138,029	26,992	8,506	26,331	2,318	71,216	12,667	3,802	12,314
Contractors not allocable	1,458	37,334	8,783	1,002	6,215	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	4,672	132,464	28,973	5,021	18,272	7,805	261,166	57,986	10,366	41,040	4,668	127,739	26,483	4,384	17,342
Lumber and wood products, except furniture	(*)	(*)	(*)	(*)	(*)	661	21,048	5,176	1,908	-22	468	14,865	373	578	3,204
Printing, publishing, and allied industries	(*)	(*)	(*)	(*)	(*)	1,467	44,495	7,898	936	5,163	1,449	37,631	8,244	1,255	6,[illegible]
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	2,186	65,812	20,002	3,472	18,169	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries	2,931	75,201	11,595	1,948	8,049	3,491	129,811	24,910	4,050	17,730	1,752	69,215	17,522	1,424	5,812
Transportation, communication, electric, gas, and sanitary services	12,197	207,798	27,927	24,871	37,921	11,547	232,105	31,082	27,156	37,610	12,770	266,253	29,844	23,233	35,602
Local and interurban passenger transit	3,727	21,416	30	2,977	13,893	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Trucking and warehousing	7,107	174,188	26,327	20,523	20,959	6,803	154,526	18,491	19,233	27,480	11,131	241,734	26,604	20,821	30,090
Other transportation	(*)	(*)	(*)	(*)	(*)	1,076	30,550	4,291	1,771	-110	690	17,600	2,218	1,573	2,929
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	1,672	33,640	6,056	5,148	8,601	-	-	-	-	-
Wholesale and retail trade	52,817	2,947,407	235,908	40,794	209,673	84,137	5,343,709	452,258	79,461	388,605	55,133	3,245,459	204,840	33,832	238,266
Wholesale trade	6,178	635,259	28,735	7,107	45,092	14,166	1,011,798	61,170	16,994	129,051	8,864	880,359	31,009	8,843	75,774
Machinery, equipment, and supplies	583	82,254	6,401	1,061	3,705	2,191	179,032	15,267	1,920	15,871	1,558	154,050	10,036	1,519	14,863
Groceries and related products	510	93,527	4,041	1,394	4,142	1,413	280,370	10,559	2,631	14,625	611	142,083	5,255	1,387	6,834
Farm product raw materials	93	137,751	1,710	767	1,226	(*)	(*)	(*)	(*)	(*)	269	207,737	3,067	924	4,003
Other wholesale trade	4,992	321,727	16,583	3,885	36,019	10,552	539,082	34,905	12,307	98,217	6,426	376,489	12,651	5,013	50,074
Retail trade	42,511	2,193,221	198,458	30,976	145,369	68,470	4,283,500	388,645	61,275	257,455	45,603	2,351,723	178,718	24,[illegible]38	160,0[illegible]
Building materials and garden supplies	1,814	98,584	6,312	2,617	9,090	2,016	245,846	25,180	3,519	14,020	2,131	134,954	12,386	2,167	7,80[illegible]
General merchandise stores	1,046	80,551	4,572	826	6,187	1,213	64,247	5,443	1,134	3,594	684	102,906	7,559	973	[illegible],755
Food stores	3,464	368,765	19,895	3,991	10,837	7,494	942,639	50,593	8,783	39,721	4,162	387,631	24,335	3,643	16,041
Grocery stores	2,583	315,324	18,262	3,419	7,173	5,341	810,586	39,158	7,145	29,166	2,613	310,796	20,051	2,411	8,850
Other food stores	881	53,441	1,633	572	3,664	2,153	132,053	11,435	1,638	10,555	1,549	86,835	9,284	1,232	7,1[illegible]1
Automotive dealers and service stations	5,975	769,124	51,979	5,864	30,349	12,755	1,415,498	101,978	12,111	64,181	10,339	983,967	60,259	6,235	49,078
Motor vehicle dealers	1,233	211,120	10,671	786	6,998	1,166	211,302	13,143	853	7,564	2,697	286,156	11,049	1,508	13,383
Gasoline service stations	4,032	523,060	39,522	4,782	22,058	9,608	998,913	75,234	8,487	43,902	6,916	608,259	43,356	4,170	31,245
Other automotive dealers	710	34,944	1,786	296	1,293	1,981	205,283	13,601	2,771	12,775	726	89,552	5,854	557	4,470
Apparel and accessory stores	1,524	55,652	8,024	770	4,710	2,804	158,050	12,476	1,567	19,972	1,469	71,679	6,726	730	6,554
Furniture and home furnishings stores	1,750	94,650	8,877	1,679	5,889	2,863	222,360	22,679	2,909	21,950	1,936	112,633	8,193	1,427	9,214
Eating places	4,688	246,168	53,150	7,123	22,338	5,477	376,158	87,342	9,940	21,948	3,008	91,877	19,682	2,109	5,643
Drinking places	2,172	135,778	20,063	1,595	13,319	4,965	288,536	43,978	11,041	27,287	2,808	107,452	11,758	1,748	11,606
Drug stores and proprietary stores	128	40,622	4,783	243	3,461	761	148,409	13,521	1,397	12,973	(*)	(*)	(*)	(*)	(*)
Liquor stores	338	49,205	2,812	253	3,610	799	100,674	4,030	643	6,084	630	51,602	2,056	448	4,929
Used merchandise stores	1,434	6,887	184	446	-1,345	2,122	10,081	124	73	-254	1,596	12,529	150	226	891
Direct selling organizations	10,571	30,921	879	1,377	9,523	15,579	80,242	1,008	1,124	5,962	11,550	68,979	1,254	1,987	12,873
Other retail trade	7,607	216,314	16,928	4,192	27,401	9,622	232,760	20,293	7,034	20,017	4,752	164,318	13,473	2,677	20,351
Wholesale and retail trade not allocable	4,128	118,927	8,715	2,711	19,212	1,501	46,411	2,443	1,192	2,099	(*)	(*)	(*)	(*)	(*)

Footnote at end of table.

Table 2.4--RECEIPTS, PAYROLL, DEPRECIATION, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
	Indiana					Michigan					Missouri				
Finance, insurance, and real estate	13,600	200,995	9,087	6,463	82,132	25,464	362,006	17,071	16,200	164,449	18,010	240,222	10,270	7,605	90,526
Finance	355	3,545	54	88	-137	460	9,568	106	115	5,349	415	10,033	142	765	2,048
Insurance agents, brokers, and service	3,837	104,799	7,087	1,263	46,461	6,571	135,134	6,523	3,284	70,321	5,969	104,127	5,386	1,449	49,354
Real Estate	9,408	92,651	1,946	5,112	35,808	18,433	217,304	10,442	12,801	88,779	11,626	126,062	4,742	5,391	39,124
Operators and lessors of buildings	368	5,864	85	956	1,242	636	25,093	1,789	6,469	-2,851	43	8,008	997	1,857	-1,535
Lessors, other than buildings	2,188	7,093	30	957	3,083	1,845	2,385	-	1,214	-456	1,588	4,628	623	573	-1,566
Real estate agents, brokers, and managers	6,443	64,836	742	2,898	24,990	15,111	163,559	7,750	4,562	80,532	8,654	98,955	1,473	2,002	38,750
Other real estate	409	14,858	1,089	301	6,493	841	26,267	903	556	11,554	1,341	14,471	1,649	959	3,535
Services	64,934	1,060,345	177,397	42,145	393,292	88,479	1,683,277	297,545	78,383	605,344	59,310	879,987	124,598	37,053	322,445
Hotels and other lodging places	1,899	20,088	4,847	3,261	-2,775	2,996	72,546	10,541	9,028	5,264	1,880	49,139	5,314	5,919	8,241
Tourist courts and motels	872	9,459	967	1,970	-716	1,636	47,068	7,943	5,367	4,091	1,125	35,615	4,020	4,098	5,812
Trailer parks and camps	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	260	6,599	959	436	1,550
Personal services	18,262	171,280	40,034	8,122	54,665	20,537	244,432	56,670	17,804	61,863	19,720	165,575	29,186	9,997	43,390
Coin-operated laundries and dry cleaning	538	7,933	1,454	761	567	1,096	36,847	6,287	5,940	3,244	1,669	15,852	952	2,807	634
Other laundry, cleaning, and garment services	(*)	(*)	(*)	(*)	(*)	2,241	55,307	14,167	4,511	8,952	1,387	22,420	6,907	1,576	2,494
Beauty shops	9,700	63,714	13,986	1,725	23,915	8,992	97,698	34,082	4,837	20,967	6,682	40,884	8,840	1,396	14,360
Barber shops	3,610	37,380	10,678	1,370	16,458	3,414	24,025	339	628	17,230	3,458	25,297	6,019	833	11,792
Other personal services	3,662	46,982	9,172	3,392	11,824	4,794	30,555	1,795	1,888	11,470	6,524	61,122	6,468	3,385	14,110
Business services	9,270	106,952	22,052	5,864	29,093	14,375	197,434	48,111	9,271	52,549	6,910	74,779	8,228	1,898	27,276
Services to buildings	(*)	(*)	(*)	(*)	(*)	3,259	16,079	1,995	927	8,685	1,752	3,181	809	64	974
Management and public relations	1,344	7,622	286	450	3,987	2,642	27,208	2,445	471	15,533	1,320	27,566	2,516	522	10,308
Other business services	7,074	83,111	14,274	4,883	21,676	8,474	154,147	43,671	7,873	28,331	3,838	44,032	4,903	1,312	15,994
Automobile repair and services	5,083	135,847	22,869	6,892	21,289	4,624	116,169	26,745	6,766	11,121	3,583	112,979	20,354	2,156	19,722
Automobile repair shops	3,962	108,825	17,989	3,963	18,855	3,391	94,141	25,204	2,841	8,557	2,762	98,709	17,364	1,287	17,256
General automotive repair shops	1,987	35,741	2,532	1,995	7,688	2,198	40,182	8,346	1,310	4,127	1,610	45,694	4,710	577	7,535
Other automobile repair	1,975	73,084	15,457	1,968	11,167	(*)	(*)	(*)	(*)	(*)	1,152	53,015	12,654	710	9,721
Automobile parking and other services	1,121	27,022	4,880	2,929	2,434	1,233	22,028	1,541	3,925	2,564	821	14,270	2,990	869	2,466
Repair services, except automobile	5,802	58,722	1,786	1,453	16,176	8,373	101,945	10,458	4,307	30,366	3,972	28,836	3,145	986	8,826
Amusement and recreation services, including motion pictures	5,399	64,553	8,422	4,115	10,729	8,450	93,889	12,681	9,720	7,363	3,955	53,617	11,799	6,339	-306
Producers, orchestras, and entertainers	1,822	11,892	3,640	482	2,278	2,704	27,251	5,864	1,195	11,194	1,441	16,051	6,500	213	4,488
Other amusement and recreation services	3,577	52,661	4,782	3,633	8,451	5,746	66,638	6,817	8,525	-3,831	2,514	37,566	5,299	6,126	-4,794
Medical and health services	8,133	370,392	53,649	8,524	202,474	15,064	630,748	94,528	16,510	326,126	6,448	261,524	31,947	6,400	143,636
Offices of physicians	2,960	189,792	24,497	3,832	117,358	4,808	264,899	41,089	6,455	148,033	2,194	135,742	18,748	2,785	81,616
Other medical and health services	5,173	180,600	29,152	4,692	85,116	10,256	365,849	53,439	10,055	178,093	4,254	125,782	13,199	3,615	62,020
Legal services	2,951	71,486	12,917	1,548	37,813	4,339	124,228	15,668	2,298	71,590	3,362	76,055	5,708	1,364	44,490
Educational services	2,177	10,494	2,551	586	3,942	2,388	14,592	3,185	867	3,682	3,079	7,404	868	463	3,929
Engineering and architectural services	1,409	19,595	4,983	498	7,302	2,067	39,264	8,391	540	14,485	908	13,309	993	426	6,574
Accounting, auditing, and bookkeeping services	2,040	18,503	2,696	1,023	9,458	3,139	32,481	9,021	720	14,225	2,075	25,780	6,214	942	11,635
Certified public accountants	(*)	(*)	(*)	(*)	(*)	374	11,698	2,974	157	6,024	(*)	(*)	(*)	(*)	(*)
Other accounting, auditing, and bookkeeping services	1,880	13,179	1,809	917	6,140	2,765	20,783	6,047	563	8,201	1,597	12,503	1,918	534	6,760
Other services	2,509	12,433	591	259	3,126	2,127	15,549	1,546	552	6,710	3,418	10,990	842	163	5,032
Nature of business not allocable	1,984	29,877	1,991	732	6,866	1,564	45,668	10,290	3,139	8,076	(*)	(*)	(*)	(*)	(*)

Footnote at end of table.

Table 2.4--RECEIPTS, PAYROLL, DEPRECIATION, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
	New Jersey					New York					Ohio				
All industries	207,335	6,451,088	716,594	183,802	1,258,984	553,568	16,128,580	1,586,493	494,285	2,983,279	459,704	11,138,013	1,125,467	454,161	1,901,426
Agriculture, forestry, and fishing	14,822	273,101	45,183	23,973	15,150	55,128	1,089,329	117,307	156,830	47,060	134,626	1,462,757	73,379	192,979	165,732
Farms	9,614	186,243	31,363	18,375	-2,557	46,359	944,609	87,958	146,209	17,376	129,199	1,368,683	59,563	185,518	147,606
Field crop	1,233	5,196	663	2,567	-4,886	5,387	59,534	4,323	9,756	-11,737	55,937	429,650	14,306	72,155	68,674
Fruit, tree nut, and vegetable	2,922	65,954	17,827	3,692	7,100	5,234	87,545	15,588	9,361	6,110	3,749	53,089	11,326	7,382	3,207
Horticultural specialty	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,305	23,921	2,331	1,696	4,980
Livestock	3,416	103,873	11,138	10,916	-5,080	28,923	770,305	63,300	122,571	28,857	56,417	844,356	30,168	98,962	80,764
Animal specialty	(*)	(*)	(*)	(*)	(*)	1,390	9,237	905	1,822	-972	2,207	9,987	1,210	2,394	-1,753
Farms not allocable	1,542	1,832	262	487	-877	4,993	3,191	433	2,456	-6,372	9,584	7,680	222	2,929	-5,206
Landscape and horticultural services	3,131	40,855	6,745	2,302	15,853	4,047	77,693	19,741	6,757	16,349	1,699	23,620	4,411	1,578	8,152
Other agricultural services, forestry, and fishing	2,077	46,003	7,075	3,296	1,854	4,722	67,027	9,608	3,864	13,335	3,728	70,454	9,405	5,883	9,[illegible]74
Mining	306	3,010	-	154	464	2,373	45,028	2,034	3,187	-7,950	1,381	41,156	6,196	4,077	4,97[illegible]
Construction	23,115	787,426	122,693	19,697	163,725	39,655	983,078	169,289	26,039	197,460	42,125	1,231,457	227,835	30,520	211,548
General contractors and operative builders	4,554	281,241	35,747	4,586	28,934	7,646	342,296	55,575	9,988	38,319	7,538	573,201	94,954	11,459	51,760
Building contractors and operative builders	4,163	254,804	31,950	3,169	25,717	6,513	322,308	50,320	8,941	35,459	6,747	553,699	92,581	4,823	46,385
Other general contractors	391	26,437	3,797	1,417	3,217	1,133	19,988	5,255	1,047	2,860	791	19,502	2,373	1,636	5,375
Special trade contractors	17,802	482,706	84,090	13,139	127,289	31,787	639,864	113,714	16,036	158,401	32,627	628,961	127,769	18,582	155,238
Plumbing, heating, and air conditioning	2,757	100,058	14,329	2,415	23,472	3,250	156,212	28,117	2,203	22,812	3,888	133,483	22,734	3,001	27,785
Painting, paper hanging, and decorating	4,772	55,597	6,713	1,062	23,729	7,670	68,974	10,238	1,405	28,886	5,012	47,390	9,722	1,517	17,14[illegible]
Electrical work	1,287	52,780	9,863	1,167	13,420	2,838	87,100	20,563	2,180	11,867	2,889	85,324	22,254	1,550	12,280
Masonry, stonework, and plastering	2,077	65,817	14,556	1,592	15,342	3,186	60,069	12,506	1,934	20,544	3,812	88,895	23,808	1,944	22,942
Carpentering and flooring	3,386	83,333	14,852	934	21,566	10,085	124,306	13,650	3,912	44,142	8,378	93,694	14,434	2,117	40,038
Contractors, not elsewhere classified	3,523	125,121	23,777	5,969	29,760	4,758	143,203	28,640	4,402	30,150	8,648	180,175	34,817	8,453	35,649
Contractors not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	1,960	29,295	5,112	479	4,550
Manufacturing	4,471	277,762	68,182	7,738	28,524	14,785	628,912	134,431	13,560	81,919	7,372	272,141	49,815	11,660	47,254
Lumber and wood products, except furniture	(*)	(*)	-	(*)	(*)	1,108	36,256	7,721	1,473	5,285	(*)	(*)	(*)	(*)	(*)
Printing, publishing, and allied industries	889	50,888	12,198	1,378	4,552	3,168	95,993	16,962	2,604	15,920	2,216	51,849	10,924	1,972	9,317
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	1,131	29,346	4,886	1,395	10,738	1,213	60,465	6,242	3,647	15,172
Other manufacturing industries	3,062	199,919	48,795	5,425	18,702	9,378	467,317	104,862	8,088	49,976	3,217	132,713	29,130	5,011	17,526
Transportation, communication, electric, gas, and sanitary services	10,130	222,325	27,506	15,989	49,185	23,087	475,364	70,268	36,090	98,471	21,428	450,067	46,050	53,929	68,906
Local and interurban passenger transit	1,551	16,563	2,193	685	3,144	8,034	72,797	3,714	6,825	29,251	(*)	(*)	(*)	(*)	(*)
Trucking and warehousing	6,311	130,730	16,752	12,779	31,126	10,268	289,470	41,395	21,112	49,628	17,843	374,404	35,145	49,896	58,945
Other transportation	950	43,322	3,090	820	7,434	1,070	49,966	10,431	3,229	4,668	486	20,813	723	280	555
Communication, electric, gas, and sanitary services	1,318	31,710	5,471	1,705	7,481	3,715	63,131	14,728	4,924	14,924	2,208	43,739	7,855	2,277	7,563
Wholesale and retail trade	53,686	3,001,340	229,955	41,640	278,627	138,856	8,027,055	515,500	90,415	633,369	97,040	5,225,232	409,521	68,242	410,364
Wholesale trade	6,785	459,314	22,624	5,536	70,006	31,732	2,846,446	142,944	18,426	233,914	12,952	971,258	42,851	14,172	97,439
Machinery, equipment, and supplies	896	66,402	3,452	837	12,396	796	108,944	5,002	837	6,980	1,707	162,138	7,980	1,841	9,147
Groceries and related products	712	97,915	2,658	870	5,447	6,387	1,453,143	79,384	7,113	62,863	1,362	196,807	9,707	2,294	10,917
Farm product raw materials	(*)	(*)	(*)	(*)	(*)	356	40,771	1,048	173	2,352	679	120,909	1,102	1,301	2,257
Other wholesale trade	4,896	290,412	16,506	3,806	51,785	24,193	1,243,588	57,510	10,303	161,719	9,204	491,404	24,062	8,736	75,118
Retail trade	44,782	2,461,618	194,972	34,950	195,917	105,429	5,152,523	371,475	71,156	394,086	82,870	4,241,148	366,337	53,997	310,574
Building materials and garden supplies	1,504	75,789	6,359	1,149	9,632	4,446	245,162	17,085	7,230	17,543	3,813	230,115	22,163	2,782	24,827
General merchandise stores	(*)	(*)	-	(*)	(*)	1,115	64,745	4,554	853	7,656	725	43,841	3,124	472	3,460
Food stores	7,446	473,124	24,547	6,445	42,832	15,513	985,947	40,518	10,052	74,550	8,300	939,756	62,625	8,265	49,170
Grocery stores	3,827	268,835	10,369	3,103	20,839	8,715	643,671	24,114	5,381	39,172	5,760	737,113	35,603	5,535	35,585
Other food stores	3,619	204,289	14,178	3,342	21,993	6,798	342,276	16,404	4,671	35,378	2,540	202,643	27,022	2,730	13,585
Automotive dealers and service stations	5,821	732,244	47,830	4,330	34,049	12,460	1,449,222	90,723	10,457	56,714	10,936	1,414,012	101,770	9,171	74,405
Motor vehicle dealers	269	70,808	2,963	181	3,133	835	238,392	11,133	881	8,782	1,151	213,452	10,098	890	7,953
Gasoline service stations	5,180	626,522	43,821	3,815	29,442	10,005	1,127,721	74,696	8,030	44,359	8,471	1,076,587	81,746	6,542	61,723
Other automotive dealers	(*)	(*)	(*)	(*)	(*)	1,620	83,109	4,894	1,546	3,573	1,314	123,973	9,926	1,739	4,729
Apparel and accessory stores	2,728	153,290	11,924	1,670	13,205	6,579	278,158	24,443	2,663	35,287	1,835	82,499	9,265	953	7,158
Furniture and home furnishings stores	1,085	69,999	7,068	959	5,587	5,993	198,693	14,205	3,475	21,300	4,192	234,167	21,136	2,107	18,898
Eating places	7,560	297,374	50,044	9,526	35,680	12,332	549,199	89,620	16,395	56,318	8,789	460,820	83,571	14,791	47,299
Drinking places	2,014	107,643	8,274	2,035	13,864	3,327	94,783	10,467	3,127	9,157	4,522	188,879	24,440	5,241	20,575
Drug stores and proprietary stores	(*)	(*)	(*)	(*)	(*)	1,572	156,175	14,237	999	15,763	836	146,377	14,387	808	10,958
Liquor stores	576	80,686	4,225	1,045	6,598	2,844	335,239	15,680	1,506	16,715	698	77,478	2,348	490	6,182
Used merchandise stores	2,056	9,938	213	86	-2,079	4,451	29,523	248	1,147	2,457	3,946	49,580	1,637	1,395	4,310
Direct selling organizations	5,440	49,995	2,104	327	3,439	13,650	85,889	2,324	2,059	11,035	23,305	103,559	2,221	1,121	13,853
Other retail trade	7,884	373,824	29,598	6,898	30,180	21,147	679,788	47,371	11,193	69,591	10,973	270,065	17,650	6,401	29,479
Wholesale and retail trade not allocable	2,119	80,408	12,359	1,154	12,704	1,695	28,086	1,081	833	5,369	1,218	12,826	333	73	2,351

Footnote at end of table.

Table 2.4--RECEIPTS, PAYROLL, DEPRECIATION, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
	New Jersey					New York					Ohio				
Finance, insurance, and real estate	6,[illegible]95	3[illegible]6,639	[illegible]4,863	9,966	102,646	36,246	578,439	42,459	19,027	216,958	37,920	528,247	47,697	[illegible],562	[illegible]
Finance	1,057	25,97[illegible]	85	37	2,968	2,129	58,221	2,710	697	24,308	1,465	15,[illegible]11	374	296	[illegible],66[illegible]
Insurance agents, brokers, and services	3,096	1[illegible],732	4,9[illegible]	2,619	41,854	13,370	227,964	24,482	[illegible],324	97,[illegible]73	10,972	216,283	[illegible],289	4,005	[illegible]6,46[illegible]
Real estate	[illegible],042	176,533	9,861	6,910	57,824	20,747	292,254	15,267	14,006	95,477	25,483	296,953	[illegible],034	[illegible],426	[illegible]
Operators and lessors of buildings	349	16,934	1,855	2,775	-1,220	1,609	41,959	1,762	5,317	-3,412	721	23,922	1,766	4,441	2,54[illegible]
Lessors, other than building	985	4,120	8	306	874	1,041	1,904	51	819	-803	3,990	11,326	267	3,36[illegible]	[illegible]
Real estate agents, brokers, and managers	7,943	121,691	5,361	3,162	49,277	15,564	205,100	9,899	6,877	80,777	19,581	225,[illegible]32	3,577	5,651	[illegible],320
Other real estate	765	33,788	2,637	667	8,893	2,533	43,291	3,555	993	18,915	1,19[illegible]	36,673	4,424	808	[illegible],92[illegible]
Services	83,689	[illegible],556,419	205,857	64,647	617,403	241,024	4,262,238	532,771	148,022	1,707,728	115,189	[illegible],907,095	282,359	73,229	774,656
Hotels and other lodging places	1,990	22,299	2,893	3,134	-511	5,814	115,197	2,574	19,910	4,379	2,446	50,219	4,049	6,943	8,584
Tourist courts and motels	454	10,615	1,732	1,117	341	2,477	74,666	9,240	15,165	7,585	1,172	27,115	1,637	3,622	6,60[illegible]
Trailer parks and camps	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other lodging places	1,504	7,758	842	1,828	-1,65[illegible]	2,266	32,875	2,909	2,628	-1,981	902	13,675	704	1,648	1,[illegible]
Personal services	15,268	234,027	35,895	14,493	56,706	37,576	361,850	38,773	18,300	109,500	23,395	286,734	61,6[illegible]	13,647	[illegible],64[illegible]
Coin-operated laundries and dry cleaning	1,333	26,324	[illegible],878	3,794	2,645	1,102	26,153	1,454	3,905	4,565	851	10,575	948	[illegible],1[illegible]	1,57[illegible]
Other laundry, cleaning, and garment services	2,681	62,132	10,277	2,160	12,215	7,383	92,420	10,573	3,263	21,834	1,692	58,035	13,762	4,409	[illegible],79[illegible]
Beauty shops	[illegible],174	53,831	13,773	2,798	14,479	10,288	76,802	15,906	3,718	24,221	10,398	92,563	31,379	2,296	2[illegible],[illegible]5
Barber shops	2,681	23,430	4,924	367	9,841	7,971	37,288	675	939	23,000	5,463	45,931	5,206	[illegible],103	21,[illegible]
Other personal services	4,399	70,310	5,043	5,374	17,526	10,832	129,187	10,165	6,475	35,880	4,991	8[illegible],630	10,322	4,722	[illegible],2[illegible]
Business services	17,263	225,325	26,165	6,630	60,436	44,561	447,245	34,279	12,163	150,854	17,855	182,595	28,255	8,977	6[illegible],71[illegible]
Services to buildings	1,759	29,364	4,151	1,386	6,466	4,656	47,205	12,201	1,937	16,870	3,107	33,345	6,963	3,882	6,[illegible]9
Management and public relations	4,579	54,710	4,541	1,479	22,638	12,047	123,751	7,015	2,945	48,844	4,719	44,002	2,488	934	22,[illegible]
Other business services	10,925	141,251	17,473	3,765	31,332	27,838	276,289	15,063	7,281	85,140	10,029	05,248	18,804	4,161	3[illegible],[illegible]97
Automobile repair and services	3,728	76,933	13,417	4,512	15,489	8,178	165,220	17,344	6,714	22,748	7,819	171,823	35,188	7,411	25,[illegible]
Automobile repair shops	2,411	59,057	11,829	2,393	12,469	5,811	136,022	14,262	4,631	16,411	5,693	147,730	31,413	3,802	22,298
General automotive repair shops	(*)	(*)	(*)	(*)	(*)	3,904	100,559	9,407	3,429	12,473	3,249	58,753	7,822	1,244	[illegible],307
Other automobile repair	(*)	(*)	(*)	(*)	(*)	1,907	35,463	4,855	1,202	3,938	2,444	88,977	23,591	2,558	[illegible],991
Automobile parking and other services	(*)	(*)	(*)	(*)	(*)	1,907	29,198	3,082	2,083	6,337	2,126	24,093	3,775	3,609	2,855
Repair services, except automobile	2,826	27,174	1,771	1,029	9,626	12,398	126,656	9,982	4,075	34,775	8,924	120,833	16,939	2,478	28,855
Amusement and recreation services, including motion pictures	4,764	64,256	15,747	7,004	1,550	16,982	226,033	20,351	17,331	19,379	10,187	92,536	13,987	9,593	2,645
Producers, orchestras, and entertainers	1,922	19,181	6,633	815	4,217	6,973	78,957	3,926	1,589	25,603	3,300	11,868	1,144	885	5,430
Other amusement and recreation services	2,842	45,075	9,114	6,189	-2,667	10,009	147,076	16,425	15,742	-6,224	6,887	80,668	12,843	8,708	-2,785
Medical and health services	15,642	569,511	61,829	17,493	312,410	46,887	1,712,624	244,429	45,897	862,878	19,755	671,380	83,166	14,919	387,316
Offices of physicians	6,432	315,923	30,185	10,141	187,525	21,692	903,353	87,937	23,910	530,877	7,832	353,884	39,809	7,650	225,415
Other medical and health services	9,210	253,588	31,644	7,352	124,885	25,195	809,271	156,492	21,987	332,001	11,923	317,496	43,357	7,269	16[illegible],[illegible]
Legal services	6,804	182,799	26,124	4,632	97,027	21,288	597,093	82,043	9,486	299,722	6,686	173,536	17,410	3,015	156,668
Educational services	2,504	14,879	985	911	5,597	7,432	38,280	7,787	2,412	9,573	5,254	22,155	2,265	[illegible],302	7,745
Engineering and architectural services	3,252	53,965	11,733	1,536	18,743	6,138	165,954	38,650	3,518	55,911	3,356	54,614	5,808	1,569	26,902
Accounting, auditing, and bookkeeping services	5,213	64,998	9,076	2,164	33,114	12,854	150,327	20,745	3,756	78,904	5,139	64,446	13,059	2,672	32,546
Certified public accountants	1,480	33,992	5,683	1,213	17,795	4,171	76,156	10,885	2,025	41,778	1,128	25,562	6,679	915	10,[illegible]7
Other accounting, auditing, and bookkeeping services	3,733	31,006	3,393	951	15,319	8,683	74,171	9,860	1,731	37,126	4,011	38,884	6,380	1,757	21,639
Other services	4,435	20,253	222	1,109	7,216	20,916	155,759	5,814	4,460	59,105	4,373	16,224	616	703	6,890
Nature of business not allocable	921	13,066	2,355	398	3,260	2,414	39,137	2,434	1,115	8,264	2,623	19,861	2,615	963	5,9[illegible]3

Footnote at end of table.

Table 2.4--RECEIPTS, PAYROLL, DEPRECIATION, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
	Pennsylvania					Tennessee					Texas				
All industries	410,504	14,524,305	1,552,082	519,385	2,032,848	240,016	5,691,119	550,965	220,186	659,527	757,144	22,504,721	2,301,975	932,216	2,[illegible]
Agriculture, forestry, and fishing	67,884	1,031,881	92,127	136,434	56,913	107,311	648,592	43,144	99,691	-971	26[illegible],138	5,237,05[illegible]	320,653	415,561	199,[illegible]
Farms	63,925	956,716	76,134	132,460	38,017	104,847	625,337	41,212	98,400	-3,458	249,305	5,011,275	286,807	397,664	169,[illegible]
Field crop	10,585	49,257	2,44[illegible]	7,859	-7,631	41,364	199,495	14,568	33,588	12,542	61,799	1,380,302	107,141	166,523	281,[illegible]
Fruit, tree nut, and vegetable	4,998	65,232	13,128	7,652	1,549	1,136	3,574	676	1,540	-919	[illegible],948	71,26[illegible]	10,079	6,889	[illegible],526
Horticultural specialty	798	41,165	8,420	1,516	10,977	(*)	(*)	(*)	(*)	(*)	598	10,813	2,832	780	-3[illegible]
Livestock	39,977	783,808	49,551	111,116	40,587	50,919	382,594	18,303	57,727	-7,541	151,380	3,430,758	159,951	202,861	-90,663
Animal specialty	1,465	7,929	2,157	2,246	-5,370	1,207	8,921	236	829	-590	5,876	21,783	1,[illegible]	4,787	-9,[illegible]
Farms not allocable	6,102	9,325	437	2,071	-2,095	9,684	2,950	722	3,618	-9,415	24,704	96,358	4,904	15,824	-21,[illegible]
Landscape and horticultural services	1,080	31,046	9,211	1,829	8,315	(*)	(*)	(*)	(*)	(*)	[illegible],927	26,297	3,[illegible]	2,588	6,[illegible]
Other agricultural services, forestry, and fishing	2,879	44,[illegible]19	6,782	2,145	10,581	1,830	21,064	2,515	982	1,964	8,906	199,479	29,94[illegible]	15,[illegible]	23,554
Mining	1,342	53,061	9,502	7,282	-574	594	16,117	1,127	2,142	-1,143	13,792	655,908	46,243	53,[illegible]	-[illegible],64[illegible]
Construction	42,483	1,419,166	267,886	49,227	231,376	23,018	711,311	123,638	24,438	92,025	65,818	2,405,759	526,183	62,[illegible]	3[illegible],84[illegible]
General contractors and operative builders	6,909	442,684	61,817	7,739	49,793	3,909	338,669	34,110	10,312	22,909	10,234	916,9[illegible]3	14[illegible],769	[illegible],2[illegible]5	67,328
Building contractors and operative builders	6,678	416,077	56,461	6,609	46,319	3,573	327,374	32,380	8,098	22,125	8,733	792,835	113,5[illegible]	8,205	57,8[illegible]
Other general contractors	231	26,607	5,356	1,130	3,474	(*)	(*)	(*)	(*)	(*)	1,501	124,068	28,221	8,[illegible]	[illegible],4[illegible]
Special trade contractors	32,862	914,278	192,572	38,172	168,129	16,772	327,057	74,049	13,775	63,223	48,218	1,326,459	341,597	39,676	42[illegible],692
Plumbing, heating, and air conditioning	3,965	190,451	40,330	4,561	25,465	1,769	64,672	14,424	1,080	9,807	6,477	343,518	64,390	6,982	[illegible]2,[illegible]26
Painting, paper hanging, and decorating	5,637	68,480	14,074	1,987	22,075	(*)	(*)	(*)	(*)	(*)	9,182	122,240	42,878	2,898	3[illegible],276
Electrical work	3,636	133,894	35,298	2,953	21,127	881	44,901	10,125	476	3,032	3,344	196,888	51,971	[illegible],197	28,643
Masonry, stonework, and plastering	3,913	87,637	20,839	2,570	16,667	2,624	52,922	17,789	[illegible],545	10,[illegible]62	5,006	168,[illegible]93	65,712	2,[illegible]81	25,325
Carpentering and flooring	8,574	140,343	17,123	3,035	36,263	6,208	67,416	18,204	807	24,408	13,574	170,420	38,058	4,77[illegible]	49,6[illegible]4
Contractors, not elsewhere classified	7,137	293,473	64,908	23,066	46,532	3,936	92,329	13,393	9,701	13,344	10,635	325,200	78,588	18,047	45,[illegible]
Contractors not allocable	2,712	62,204	13,497	3,316	13,454	2,337	45,585	15,479	351	5,893	7,366	162,397	44,817	6,3[illegible]	2[illegible],826
Manufacturing	9,321	456,902	124,519	18,499	49,615	3,793	[illegible],177	25,972	6,478	16,461	9,880	464,572	96,248	20,5[illegible]	52,[illegible]
Lumber and wood products, except furniture	1,485	57,372	13,551	4,699	4,775	2,179	65,598	16,205	4,135	8,843	1,703	87,029	22,390	4,589	8,853
Printing, publishing, and allied industries	1,215	50,803	13,516	2,128	9,345	(*)	(*)	(*)	(*)	(*)	1,900	59,392	13,761	3,758	10,973
Machinery, except electrical	883	46,431	15,448	1,830	7,641	(*)	(*)	-	(*)	(*)	1,442	52,848	16,137	3,985	6,493
Other manufacturing industries	5,738	302,296	82,004	9,842	27,854	1,071	64,307	7,803	1,874	4,402	4,835	265,303	49,960	8,248	25,[illegible]
Transportation, communication, electric, gas, and sanitary services	17,801	481,270	82,250	60,231	79,030	5,562	101,774	10,698	19,041	6,891	21,562	424,341	49,918	49,988	28,96[illegible]
Local and interurban passenger transit	1,773	32,413	8,823	4,301	6,089	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)
Trucking and warehousing	13,364	382,100	62,895	49,892	59,992	3,996	79,520	7,396	15,150	5,487	18,[illegible]56	346,987	42,555	41,827	26,854
Other transportation	626	24,920	3,381	809	4,572	(*)	(*)	(*)	(*)	(*)	1,365	55,988	4,954	6,746	-3,459
Communication, electric, gas, and sanitary services	2,038	41,837	7,151	5,229	8,377	(*)	(*)	(*)	(*)	(*)	1,053	14,7[illegible]3	2,409	1,[illegible]8[illegible]	2,252
Wholesale and retail trade	117,288	8,169,900	604,707	117,381	588,607	40,426	3,078,503	213,562	30,913	193,133	159,551	9,726,027	734,911	129,513	533,70[illegible]
Wholesale trade	20,606	2,227,378	122,454	26,540	172,343	4,247	745,230	29,368	6,249	43,495	22,087	2,882,467	150,006	36,61[illegible]	170,550
Machinery, equipment, and supplies	3,202	682,810	39,141	5,586	35,951	538	68,710	3,656	727	6,308	2,869	300,218	17,497	4,538	23,34[illegible]
Groceries and related products	2,674	455,567	21,658	4,582	23,648	739	127,261	6,977	1,506	6,403	1,752	254,212	17,102	3,652	13,782
Farm product raw materials	928	118,349	2,625	1,478	3,607	320	179,338	1,203	255	1,520	2,092	564,699	9,696	2,59[illegible]	[illegible],5[illegible]
Other wholesale trade	13,802	970,652	59,030	14,894	109,137	2,650	369,921	17,532	3,761	29,264	15,374	1,763,338	105,71[illegible]	25,830	122,9[illegible]
Retail trade	96,515	5,937,257	481,365	90,841	415,663	33,840	2,252,946	180,185	23,741	141,534	134,958	6,646,808	565,450	90,830	345,599
Building materials and garden supplies	4,559	269,663	25,145	5,006	15,525	967	113,071	8,359	1,209	8,368	3,338	379,231	38,559	5,724	25,755
General merchandise stores	2,288	138,275	9,110	1,547	7,177	414	49,063	4,482	517	3,246	2,675	185,222	9,752	2,240	13,42[illegible]
Food stores	13,198	1,251,844	73,283	14,436	67,493	6,052	536,949	32,538	5,380	24,871	12,299	1,326,900	9[illegible],966	12,441	5[illegible],932
Grocery stores	8,599	942,808	43,919	10,220	38,755	5,753	519,377	29,194	5,028	22,008	8,652	1,113,981	69,704	9,984	39,39[illegible]
Other food stores	4,599	309,036	29,364	4,216	28,738	(*)	(*)	(*)	(*)	(*)	3,647	212,919	22,256	2,457	12,54[illegible]
Automotive dealers and service stations	14,227	1,827,675	131,994	16,050	83,405	5,917	720,925	47,474	4,406	32,826	25,911	2,338,588	155,602	21,430	90,16[illegible]
Motor vehicle dealers	2,794	477,775	35,142	3,157	16,298	725	177,048	5,705	385	4,102	6,347	821,[illegible]22	24,910	3,0[illegible]3	[illegible]9,643
Gasoline service stations	9,350	1,102,502	82,564	9,811	52,202	4,494	459,623	34,782	2,850	20,548	[illegible]6,379	1,196,[illegible]57	105,731	14,344	5[illegible],566
Other automotive dealers	2,083	247,398	14,288	3,082	14,905	698	84,254	6,987	1,171	8,176	3,185	321,309	24,961	4,073	19,[illegible]1[illegible]
Apparel and accessory stores	3,707	222,292	21,106	3,048	20,774	1,496	93,616	10,646	690	7,265	3,338	276,[illegible]02	25,942	3,098	22,[illegible]42
Furniture and home furnishings stores	5,419	486,182	42,138	10,140	39,245	2,425	163,817	14,250	1,188	12,611	5,904	361,056	37,094	5,989	29,878
Eating places	9,100	421,889	73,236	14,562	44,028	3,928	176,482	32,845	3,799	13,587	12,216	470,700	101,722	13,937	28,866
Drinking places	6,009	244,576	25,265	8,040	38,693	(*)	(*)	(*)	(*)	(*)	8,325	163,008	13,966	4,332	10,913
Drug stores and proprietary stores	1,764	226,293	24,725	2,381	17,973	676	72,000	5,874	1,398	10,049	2,172	202,847	23,301	2,453	19,131
Liquor stores	937	74,433	2,706	552	1,781	339	71,670	3,258	280	4,583	2,327	214,559	7,032	1,954	8,520
Used merchandise stores	4,178	45,613	3,743	477	4,435	506	24,841	1,485	378	2,660	3,679	81,462	7,979	941	4,065
Direct selling organizations	15,898	114,062	1,480	2,108	18,307	4,670	19,153	37	325	1,603	34,579	111,316	2,140	2,207	5,837
Other retail trade	15,231	614,460	47,434	12,494	56,827	5,704	194,477	18,096	4,010	18,621	18,195	535,817	50,401	14,084	35,172
Wholesale and retail trade not allocable	167	5,265	888		601	2,339	80,327	4,009	923	8,104	2,506	196,752	19,455	2,072	17,552

Footnote at end of table.

Table 2.4--RECEIPTS, PAYROLL, DEPRECIATION, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Depreciation	Net profit (less loss)
	Pennsylvania					Tennessee					Texas				
Finance, insurance, and real estate	19,723	532,344	31,497	19,766	165,434	10,971	215,265	6,806	5,665	67,931	51,734	809,364	59,448	48,206	221,399
Finance	1,141	40,055	440	387	8,854	103	29,132	221	67	1,603	2,193	73,346	6,968	2,230	17,736
Insurance agents, brokers, and service	8,560	264,260	18,888	4,350	86,895	3,102	49,598	3,319	599	24,104	17,166	284,911	28,074	7,757	109,940
Real estate	10,022	228,029	12,169	15,029	69,685	7,766	136,535	3,266	4,999	42,224	32,375	451,107	24,406	38,219	93,723
Operators and lessors of buildings	669	45,410	3,226	7,838	-1,496	79	4,912	291	806	1,346	3,564	86,038	5,865	22,817	-16,536
Lessors, other than buildings	895	758	47	428	-632	2,453	6,119	414	1,554	1,157	5,470	5,433	140	2,640	-3,844
Real eatate agents, brokers, and managers	6,443	131,945	6,098	5,396	58,782	4,554	99,362	1,961	2,184	31,843	20,549	275,560	9,396	9,877	101,688
Other real estate	2,015	49,916	2,798	1,367	13,031	680	26,142	600	455	7,878	2,792	84,076	9,005	2,885	12,415
Services	133,823	2,358,167	334,604	108,857	859,814	46,989	761,041	122,901	30,331	285,015	173,000	2,777,652	468,205	152,023	889,892
Hotels and other lodging places	3,510	107,050	17,489	13,606	1,116	1,329	17,296	1,991	1,877	1,845	5,842	183,800	33,628	31,663	1,083
Tourist courts and motels	1,257	64,891	12,287	7,994	1,564	480	9,444	1,681	1,103	-160	3,862	148,533	28,370	25,148	4,887
Trailer parks and camps	1,393	14,646	555	3,928	-3,108	(*)	(*)	(*)	(*)	(*)	1,644	23,782	2,495	5,443	-4,874
Other lodging places	860	27,513	4,647	1,684	2,660	(*)	(*)	-	(*)	(*)	336	11,494	2,763	1,072	1,070
Personal services	32,442	427,292	76,817	26,487	116,107	15,039	148,467	38,019	8,420	39,450	39,750	370,895	93,461	24,537	75,234
Coin-operated laundries and dry cleaning	1,577	35,487	5,074	4,819	4,374	(*)	(*)	(*)	(*)	(*)	2,640	33,161	4,262	5,833	4,832
Other laundry, cleaning, and garment services	3,264	93,726	28,288	8,137	17,309	1,881	38,472	12,918	3,050	7,565	2,211	60,137	15,062	3,446	8,069
Beauty shops	12,784	97,827	22,573	4,005	31,475	6,175	48,650	15,636	1,235	13,714	15,263	150,746	60,105	6,640	26,691
Barber shops	6,241	47,449	9,680	1,021	22,530	4,163	22,632	2,742	784	10,257	7,948	41,515	7,440	1,362	18,356
Other personal services	8,576	152,803	11,202	8,505	40,419	2,579	36,505	6,687	2,836	7,684	11,688	85,336	6,592	7,256	17,286
Business services	18,508	205,755	38,336	10,377	66,231	5,824	60,164	6,204	2,272	19,602	29,138	326,955	59,898	20,379	79,682
Services to buildings	2,220	37,736	13,990	1,513	9,245	(*)	(*)	(*)	(*)	(*)	4,070	49,925	21,851	1,811	11,136
Management and public relations	5,431	42,053	572	803	26,575	865	8,155	249	173	5,056	4,084	49,999	7,740	2,148	16,770
Other business services	10,857	125,966	23,774	8,061	30,411	4,320	45,640	5,560	1,603	12,823	20,984	227,031	30,307	16,420	51,776
Automobile repair and services	10,687	274,791	37,465	9,358	41,611	2,870	64,693	6,797	3,510	10,564	13,307	304,645	47,488	14,016	44,581
Automobile repair shops	9,448	253,137	35,815	5,454	39,313	2,263	53,141	5,491	1,128	8,254	10,572	263,462	43,211	5,253	37,660
General automotive repair shops	6,007	159,481	21,597	3,193	21,092	1,563	24,580	1,894	733	2,887	7,658	171,189	25,513	3,795	25,658
Other automobile repair	3,441	93,656	14,218	2,261	18,221	(*)	(*)	(*)	(*)	(*)	2,914	92,273	17,698	1,458	12,002
Automobile parking and other services	1,239	21,654	1,650	3,904	2,298	607	11,552	1,306	2,382	2,310	2,735	41,183	4,277	8,763	6,921
Repair services, except automobile	11,131	139,192	22,487	5,043	30,352	3,379	54,867	9,634	1,346	8,248	15,853	186,077	26,546	10,708	36,453
Amusement and recreation services, including motion pictures	7,002	79,831	8,479	11,103	1,281	3,407	56,713	4,669	3,482	16,536	10,355	77,579	6,952	9,087	-1,854
Producers, orchestras, and entertainers	2,452	20,951	2,632	832	4,115	1,200	30,577	2,973	1,249	12,882	4,479	15,447	329	1,627	3,901
Other amusement and recreation services	4,550	58,880	5,847	10,271	-2,834	2,207	26,136	1,696	2,233	3,654	5,876	62,132	6,623	7,460	-5,755
Medical and health services	24,696	776,330	87,088	23,846	428,002	6,803	232,751	36,445	6,028	124,763	20,042	849,961	122,547	24,057	442,497
Offices of physicians	9,325	417,790	43,415	12,636	256,011	1,938	113,771	15,640	2,892	67,899	8,103	508,423	61,941	12,483	294,831
Other medical and health services	15,371	358,540	43,673	11,210	171,991	4,865	118,980	20,805	3,136	56,864	11,939	341,538	60,606	11,574	147,666
Legal services	5,165	169,821	15,336	3,222	106,182	2,994	60,014	4,716	1,466	36,104	6,871	181,220	17,119	5,199	102,023
Educational services	4,807	26,881	6,402	1,107	6,300	1,629	14,487	4,388	574	4,411	10,358	80,284	24,272	4,565	19,902
Engineering and architectural services	3,077	64,880	15,926	939	25,433	579	23,316	5,226	457	8,923	5,792	107,744	22,471	3,137	43,593
Accounting, auditing, and bookkeeping services	7,001	51,290	8,537	2,764	26,579	1,187	17,768	4,530	658	8,738	8,813	67,467	13,395	2,634	30,032
Certified public accountants	828	23,714	5,114	1,092	11,817	346	8,906	2,339	172	4,871	1,214	40,623	7,658	1,434	19,000
Other accounting, auditing, and bookkeeping services	6,173	27,576	3,423	1,672	14,762	(*)	(*)	(*)	(*)	(*)	7,599	26,844	5,737	1,200	11,032
Other services	5,797	35,054	242	1,005	10,620	1,949	10,505	282	241	5,831	6,879	41,016	428	2,041	16,666
Nature of business not allocable	839	21,614	4,990	1,708	2,633	1,352	18,339	3,117	1,487	185	1,669	4,047	166	188	1,016

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: United States total includes returns with Puerto Rican addresses. However, data for these returns are not shown separately because of the small number of sample returns on which they were based.

Table 2.5--RECEIPTS AND NET PROFIT, BY STATE AND SELECTED INDUSTRY

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	United States, total			Alabama			Alaska			Arizona		
	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
All industries	10,173,181	275,634,493	39,160,575	156,993	4,328,467	429,410	18,384	367,197	50,841	89,268	2,[illegible]3,071	310,022
All nonfarm industries	7,156,038	227,089,232	34,441,853	96,554	3,875,612	43[illegible],155	17,644	360,876	50,[illegible]20	78,[illegible]8	2,471,68[illegible]	315,357
Agriculture, forestry, and fishing	3,215,745	51,505,763	5,249,477	62,42[illegible]	485,567	-8,887	5,347	35,846	5,673	12,880	451,248	1,852
Farms	3,017,143	48,545,261	4,718,722	60,43[illegible]	452,855	-[illegible],745	740	6,321	421	10,270	421,384	-5,335
Field crop	1,067,995	14,154,418	2,864,537	11,025	123,902	15,274	(*)	(*)	(*)	2,770	188,[illegible]70	12,704
Livestock	1,501,612	30,695,651	1,834,930	38,[illegible]90	294,697	-20,015	(*)	(*)	(*)	4,31[illegible]	14,428	-[illegible],51[illegible]
Other	447,536	3,695,192	19,255	10,424	29,256	-5,004	471	4,863	2[illegible]8	3,181	37,[illegible]86	-8,520
Other agriculture, forestry, and fishing	198,602	2,960,502	530,755	1,990	32,712	858	4,607	29,525	5,252	2,610	2[illegible],864	7,187
Mining	51,404	1,645,552	-12,094	76	9,046	-9	(*)	(*)	(*)	612	2,542	270
Construction	804,783	27,106,699	4,084,127	11,672	38[illegible],559	49,404	1,532	83,[illegible]67	10,[illegible]28	6,743	426,65[illegible]	50,745
General building contractors and operative builders	134,108	10,1[illegible]3,904	836,748	1,396	162,448	[illegible],246	314	30,353	3,186	650	105,54[illegible]	7,[illegible]55
Special trade contractors	609,449	14,764,208	2,951,225	9,675	201,774	38,390	1,142	44,572	[illegible],857	5,250	270,688	37,761
Other construction	61,226	2,148,587	296,154	601	21,337	1,768	(*)	(*)	(*)	843	50,425	5,02[illegible]
Manufacturing	202,252	7,[illegible]21,658	950,431	4,205	188,324	13,033	393	15,485	35[illegible]	1,676	57,[illegible]08	6,659
Transportation, communication, electric, gas, and sanitary services	339,067	7,862,331	1,099,358	6,543	207,041	1[illegible],386	[illegible]09	18,088	1,768	1,601	82,[illegible]14	1,455
Trucking and warehousing	234,523	5,[illegible]42,737	801,716	5,537	181,916	18,817	(*)	(*)	(*)	[illegible]71	40,613	-730
Other	104,544	1,869,594	297,642	1,006	25,125	569	695	10,688	[illegible]	630	42,301	2,185
Wholesale and retail trade	2,168,738	123,915,268	8,282,624	33,993	2,413,198	134,883	4,003	112,[illegible]09	8,363	25,204	1,252,172	6[illegible],612
Wholesale trade	341,901	2[illegible],988,341	2,357,723	4,988	491,583	32,395	634	18,131	2,780	5,183	200,033	1[illegible],509
Retail trade	1,781,024	92,249,954	5,753,901	28,707	1,921,421	102,339	3,288	[illegible],759	5,434	18,810	1,003,373	47,326
Food stores	195,329	18,333,463	840,385	7,560	606,939	20,681	(*)	(*)	(*)	1,20[illegible]	107,402	5,052
Automotive dealers and service stations	275,646	30,708,691	1,386,083	4,278	554,837	24,577	341	23,684	871	2,433	355,32[illegible]	14,170
Eating and drinking places	271,693	11,465,636	955,501	2,967	151,512	[illegible],999	358	27,130	2,282	4,441	194,315	7,586
Direct selling organizations	416,563	1,816,225	148,862	2,785	6,548	1,157	810	1,240	-184	5,157	12,515	-2,159
Other retail trade	621,793	2[illegible],925,93[illegible]	2,423,070	11,117	601,585	45,925	1,583	31,344	1,860	5,570	334,412	22,677
Wholesale and retail trade not allocable	45,813	1,676,973	171,000	(*)	(*)	(*)	(*)	(*)	(*)	1,211	48,166	-1,223
Finance, insurance, and real estate	665,894	10,079,564	3,597,518	6,148	100,131	35,41[illegible]	872	24,485	6,814	12,401	139,131	61,016
Finance	31,417	726,352	153,106	311	2,577	515	(*)	(*)	(*)	1,01[illegible]	[illegible],514	1,448
Insurance agents, brokers, and service	194,643	3,565,606	1,522,648	2,791	3[illegible],524	20,148	(*)	(*)	(*)	2,[illegible]02	34,[illegible]63	18,617
Real estate	440,434	5,787,606	1,922,364	3,046	58,030	14,756	692	21,070	[illegible],824	8,483	98,654	40,951
Services	2,688,412	44,867,272	15,814,487	31,626	534,777	185,691	[illegible],923	[illegible],199	[illegible],03[illegible]	28,151	480,407	122,413
Hotels and other lodging places	91,829	2,057,203	100,669	1,452	31,411	4,448	376	[illegible],489	-1,154	2,281	71,642	4,859
Personal services	581,341	6,177,037	1,536,085	6,605	72,128	15,112	598	10,371	1,740	4,244	53,008	4,648
Business services	433,504	4,769,036	1,446,386	3,044	56,254	12,280	1,341	13,003	1,720	4,[illegible]27	48,[illegible]65	16,116
Automobile repair and services	169,428	4,264,483	605,644	2,964	52,432	[illegible],945	(*)	(*)	(*)	2,362	49,869	3,652
Amusement and recreation services, except motion pictures	191,579	1,936,480	116,297	2,321	16,669	3,492	595	2,827	477	2,[illegible]4	24,842	-2,[illegible]18
Medical and health services	400,814	15,240,587	7,838,155	4,678	187,496	96,922	428	11,[illegible]77	6,4[illegible]	4,284	14[illegible],280	68,054
Offices of physicians	150,213	7,698,764	4,518,015	1,551	87,178	50,841	116	7,286	3,987	1,600	70,226	32,621
Offices of dentists	90,103	4,482,552	2,144,562	1,060	67,030	32,142	(*)	(*)	(*)	1,084	46,420	20,546
Other medical services	160,498	3,059,271	1,175,578	2,067	33,288	13,984	225	4,131	2,210	1,600	32,634	14,887
Legal services	135,408	3,789,966	2,054,054	1,558	35,781	17,051	(*)	(*)	(*)	[illegible]14	27,105	13,779
Other services	684,509	6,632,470	2,117,797	9,004	82,606	26,441	1,227	16,513	4,860	6,145	50,646	14,223
Nature of business not allocable	36,886	730,386	94,647	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-

Footnote at end of table.

Table 2.5--RECEIPTS AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
	Arkansas			California			Colorado			Connecticut		
All industries	141,577	3,417,904	379,360	988,617	30,477,263	3,938,939	150,841	4,016,375	554,791	104,827	2,993,923	598,912
All nonfarm industries	80,098	2,604,920	309,785	891,854	27,993,498	3,946,292	113,900	3,127,354	468,445	100,105	2,879,881	602,326
Agriculture, forestry, and fishing	63,676	846,898	72,441	132,712	2,908,669	82,626	39,207	912,160	89,232	7,510	156,430	6,700
Farms	61,479	812,984	69,575	96,763	2,483,765	-7,353	36,941	889,021	86,346	4,722	114,042	-3,414
Field crop	18,196	464,189	82,906	13,064	405,190	36,007	14,565	234,401	58,323	291	945	-76
Livestock	37,673	329,878	-12,487	29,408	1,130,899	-56,860	15,705	611,497	17,132	3,085	94,779	-4,379
Other	5,610	18,917	-844	54,291	947,676	13,500	6,671	43,123	10,891	1,346	18,318	1,041
Other agriculture, forestry, and fishing	2,197	33,914	2,866	35,949	424,904	89,979	2,266	23,139	2,886	2,788	42,388	10,114
Mining	338	19,477	35	3,278	69,991	-6,775	1,453	61,119	-745	567	14,388	655
Construction	13,429	300,571	54,910	65,873	3,006,080	366,115	14,843	498,295	67,730	11,007	430,522	79,140
General building contractors and operative builders	2,067	99,561	9,774	14,733	1,086,634	94,393	3,524	202,537	12,104	1,529	165,152	19,172
Special trade contractors	9,455	134,684	35,978	47,491	1,723,863	250,368	10,204	253,392	49,227	9,220	250,192	57,836
Other construction	1,907	66,326	9,158	3,649	195,583	21,354	1,115	42,366	6,399	(*)	(*)	.
Manufacturing	3,375	102,461	9,057	30,194	1,245,206	162,277	3,099	61,717	9,187	2,856	77,119	12,754
Transportation, communication, electric, gas, and sanitary services	7,083	98,662	17,787	24,040	855,272	91,064	4,979	120,787	11,545	2,182	54,934	9,626
Trucking and warehousing	5,988	84,514	13,879	16,765	639,248	79,103	3,221	110,977	8,707	(*)	(*)	(*)
Other	1,095	14,148	3,908	7,275	216,024	11,961	1,758	9,810	2,838	1,322	40,370	5,045
Wholesale and retail trade	25,140	1,622,856	74,824	254,990	14,093,710	776,013	29,985	1,337,778	92,319	26,881	1,359,244	133,623
Wholesale trade	2,069	296,422	10,619	30,944	3,497,624	207,006	6,270	346,498	29,256	4,479	237,964	37,089
Retail trade	22,121	1,279,347	57,145	218,875	10,194,874	548,247	22,848	980,154	62,155	22,121	1,110,299	95,208
Food stores	3,524	314,253	5,538	12,313	1,558,221	81,031	470	65,653	1,562	1,473	206,306	11,375
Automotive dealers and service stations	4,479	413,414	13,619	24,573	3,044,502	119,543	4,412	343,896	15,869	2,354	300,610	16,295
Eating and drinking places	2,346	107,447	7,216	30,261	1,336,420	85,989	2,035	120,313	9,357	4,246	161,351	16,773
Direct selling organizations	4,124	23,313	2,620	72,759	238,068	-16,446	7,627	23,899	2,897	3,389	15,888	521
Other retail trade	7,648	420,920	28,152	78,969	4,017,663	278,130	8,304	426,393	32,470	10,659	426,144	50,244
Wholesale and retail trade not allocable	950	47,087	7,060	5,171	401,212	20,760	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	5,785	98,042	48,352	96,050	1,415,369	485,161	10,359	202,908	59,034	13,544	230,627	71,413
Finance	(*)	(*)	(*)	5,917	117,355	21,230	734	28,170	4,777	493	21,999	2,590
Insurance agents, brokers, and service	2,216	28,715	15,217	18,384	367,181	156,521	2,683	49,860	21,189	3,288	87,374	34,170
Real estate	3,398	68,986	32,844	71,749	930,833	307,410	6,942	124,878	33,068	9,763	121,254	34,653
Services	22,735	328,788	101,893	376,007	6,740,845	1,968,371	46,652	599,299	224,377	40,252	670,302	285,045
Hotels and other lodging places	839	28,803	2,824	6,724	223,806	3,845	2,633	35,682	962	(*)	(*)	(*)
Personal services	5,783	57,537	12,738	66,707	768,202	137,396	6,820	73,075	12,511	4,698	73,191	20,891
Business services	2,986	23,654	9,264	77,097	970,253	242,757	6,538	57,830	24,340	8,200	100,758	28,171
Automobile repair and services	3,184	47,153	7,251	19,538	677,261	68,479	2,421	50,589	11,636	947	28,250	2,741
Amusement and recreation services, except motion pictures	1,064	15,869	-296	29,187	265,796	-9,350	3,860	36,873	3,795	2,976	23,811	3,946
Medical and health services	1,895	87,826	47,801	55,999	2,398,920	1,048,988	5,310	178,522	100,193	9,240	268,450	150,055
Offices of physicians	541	48,964	27,599	20,306	1,152,851	607,389	2,667	113,928	66,715	2,878	133,921	82,742
Offices of dentists	652	32,446	16,952	11,658	781,163	315,804	1,547	56,858	28,327	2,389	96,904	48,239
Other medical services	(*)	(*)	(*)	24,035	464,906	125,795	1,096	7,736	5,151	3,973	37,625	19,074
Legal services	469	6,772	4,348	15,355	452,938	213,427	1,934	36,696	23,067	1,802	56,318	33,036
Other services	6,515	61,174	17,963	105,400	983,669	262,829	17,136	130,032	47,873	11,955	116,801	46,031
Nature of business not allocable	(*)	(*)	(*)	5,473	142,121	14,087	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table.

Table 2.5--RECEIPTS AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
	Delaware			District of Columbia			Florida			Georgia		
All industries	18,812	416,048	74,558	16,371	275,937	85,756	322,968	8,464,510	1,373,767	205,582	6,241,244	769,472
All nonfarm industries	14,702	367,051	72,189	16,031	269,583	85,464	274,059	8,104,607	1,381,829	134,493	5,333,683	492,[illegible]
Agriculture, forestry, and fishing	4,554	53,422	2,408	453	8,893	1,213	54,398	1,048,568	18,099	69,378	1,004,031	22,8[illegible]
Farms	4,110	48,997	2,369	340	6,354	292	43,909	859,803	-8,062	66,089	927,561	15,914
Field crop	1,695	15,833	144	162	2,184	790	7,757	58,373	5,087	15,883	394,320	2[illegible],10[illegible]
Livestock	1,728	24,977	3,022	133	3,734	-289	16,512	477,872	-39,478	36,841	414,810	-4,76[illegible]
Other	687	8,187	-797	(*)	(*)	(*)	19,640	323,658	26,329	13,215	118,431	-4,422
Other agriculture, forestry, and fishing	444	4,425	39	(*)	(*)	(*)	10,489	188,665	26,161	3,289	76,470	6,963
Mining	(*)	(*)	(*)	26	551	-502	1,659	20,312	-575	78	546	-762
Construction	1,474	41,675	7,836	(*)	(*)	(*)	35,477	1,165,963	167,781	21,693	932,151	116,281
General building contractors and operative builders	(*)	(*)	(*)	(*)	(*)	(*)	5,090	463,372	25,213	3,637	38[illegible],284	25,124
Special trade contractors	1,255	27,882	6,584	(*)	(*)	(*)	28,496	657,287	134,653	16,319	430,773	75,406
Other construction	(*)	(*)	(*)	-	-	-	1,891	45,304	7,915	1,737	114,094	15,79[illegible]
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	5,666	232,758	30,133	6,133	314,222	21,848
Transportation, communication, electric, gas, and sanitary services	1,065	17,752	5,055	3,719	11,866	3,357	11,472	306,376	41,520	5,760	13[illegible],272	16,067
Trucking and warehousing	(*)	(*)	(*)	-	-	-	8,005	183,366	26,813	4,740	124,37[illegible]	11,[illegible]35
Other	512	8,462	2,751	3,719	11,866	3,357	3,467	123,010	14,707	1,020	14,893	4,132
Wholesale and retail trade	3,673	173,221	15,339	2,217	81,166	8,928	78,471	3,734,240	277,623	44,472	2,814,662	172,017
Wholesale trade	645	35,165	5,259	(*)	(*)	(*)	17,933	861,819	102,935	8,162	662,563	71,461
Retail trade	3,028	138,056	10,080	1,999	77,539	7,469	59,989	2,863,545	174,826	35,[illegible]05	2,142,502	[illegible],514
Food stores	(*)	(*)	(*)	(*)	(*)	(*)	6,038	556,049	24,687	6,693	524,52[illegible]	19,081
Automotives dealers and service stations	525	58,231	1,703	(*)	(*)	(*)	10,228	1,009,856	52,392	8,340	851,791	36,233
Eating and drinking places	251	12,940	830	(*)	(*)	(*)	7,013	292,242	22,747	2,9[illegible]4	142,727	6,511
Direct selling organizations	984	3,969	1,051	(*)	(*)	(*)	12,308	64,690	3,566	7,423	47,572	6,475
Other retail trade	1,061	39,148	5,423	1,290	59,503	7,314	24,402	940,708	71,434	10,545	575,886	31,214
Wholesale and retail trade not allocable	-	-	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	924	15,946	4,641	654	19,099	5,501	34,309	519,146	194,367	12,417	221,310	71,357
Finance	(*)	(*)	(*)	(*)	(*)	(*)	1,719	21,087	7,846	580	6,317	660
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	6,724	127,725	42,744	3,029	65,152	26,886
Real estate	605	12,938	2,951	577	14,872	2,809	25,866	370,334	143,777	8,808	149,841	43,811
Services	6,817	112,925	39,501	8,830	149,555	66,650	100,675	1,932,795	643,545	45,513	824,286	287,700
Hotels and other lodging places	212	5,713	715	(*)	(*)	(*)	6,901	164,727	10,450	1,675	42,441	1,871
Personal services	1,928	16,663	6,508	1,349	8,770	2,684	17,946	179,389	46,017	10,165	119,081	26,575
Business services	499	4,100	1,179	1,389	17,342	8,236	17,770	213,826	72,311	6,1[illegible]5	66,267	18,794
Automobile repair and services	(*)	(*)	(*)	(*)	(*)	(*)	6,624	225,138	37,880	5,[illegible]40	133,913	19,065
Amusement and recreation services, except motion pictures	535	8,026	-1,232	257	3,171	1,311	7,699	137,543	18,377	3,84[illegible]	20,519	1,561
Medical and health services	1,089	33,490	21,636	1,734	70,745	37,512	14,676	558,315	273,715	5,267	262,039	145,163
Offices of physicians	317	19,357	13,637	736	50,674	26,757	4,879	285,801	158,899	2,250	145,123	86,197
Offices of dentists	141	8,169	3,908	(*)	(*)	(*)	2,902	154,984	68,349	1,438	77,024	34,720
Other medical services	631	5,964	4,091	745	9,656	5,738	6,895	117,530	46,467	1,579	39,842	14,246
Legal services	191	4,525	2,873	893	20,436	12,480	3,349	143,962	78,517	2,366	75,711	40,692
Other services	1,937	28,445	6,790	2,572	22,752	5,097	25,710	309,895	106,278	10,056	109,315	33,975
Nature of business not allocable	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table.

Table 2.5--RECEIPTS AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
	Hawaii			Idaho			Illinois			Indiana		
All industries	34,276	790,026	154,500	73,057	1,534,355	212,436	510,406	14,811,075	2,482,218	305,778	6,803,859	1,054,829
All nonfarm industries	30,261	730,008	147,124	36,653	884,758	135,776	342,493	11,709,603	1,866,829	175,950	5,268,590	865,625
Agriculture, forestry, and fishing	5,091	67,345	11,058	37,345	663,308	78,440	173,488	3,214,275	636,145	132,801	1,568,264	192,055
Farms	4,015	60,018	7,376	36,404	649,597	76,660	167,913	3,101,472	615,389	129,828	1,535,264	189,204
Field crop	(*)	(*)	(*)	12,509	205,608	44,739	101,278	1,511,707	448,534	67,871	616,338	112,989
Livestock	867	39,388	566	18,395	370,715	16,661	52,604	1,503,154	179,442	50,040	892,262	79,639
Other	2,873	20,301	6,789	5,500	73,274	15,260	14,031	86,611	-12,587	11,917	26,669	-3,024
Other agriculture, forestry, and fishing	1,076	7,327	3,682	941	13,711	2,280	5,575	112,803	20,756	2,973	32,995	2,851
Mining	(*)	(*)	(*)	(*)	(*)	(*)	1,971	64,778	-2,006	471	10,081	244
Construction	1,663	109,672	12,993	6,717	156,853	25,829	32,873	1,053,458	173,471	22,302	646,628	114,374
General building contractors and operative builders	(*)	(*)	(*)	1,157	80,576	6,989	5,164	348,637	37,565	3,736	262,127	24,685
Special trade contractors	892	64,350	8,201	4,616	57,323	13,784	25,954	662,331	126,127	16,773	304,866	77,344
Other construction	-	-	-	944	18,954	5,056	1,755	42,490	9,779	1,793	79,635	12,345
Manufacturing	(*)	(*)	(*)	1,930	63,469	9,576	8,235	420,129	58,687	4,672	132,464	18,272
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	1,964	52,494	8,278	14,763	440,428	71,405	12,197	207,798	37,921
Trucking and warehousing	(*)	(*)	(*)	1,433	37,889	5,791	12,266	364,775	58,502	7,107	174,188	20,959
Other	(*)	(*)	(*)	(*)	(*)	(*)	2,497	75,653	12,903	5,090	33,610	16,962
Wholesale and retail trade	10,358	347,203	28,623	8,973	405,042	26,937	103,357	6,599,241	468,759	52,817	2,947,407	209,673
Wholesale trade	4,115	68,640	11,004	2,387	108,622	7,692	20,792	1,827,292	163,090	6,178	635,259	45,092
Retail trade	5,933	267,638	16,796	6,425	289,675	18,856	80,356	4,752,319	300,509	42,511	2,193,221	145,369
Food stores	622	44,947	1,784	371	55,928	2,700	6,894	709,998	26,094	3,464	368,765	10,837
Automotive dealers and service stations	466	110,349	6,435	1,099	101,014	6,245	10,554	1,729,684	82,070	5,975	769,124	30,349
Eating and drinking places	957	44,098	1,617	1,201	40,368	2,355	20,242	821,959	80,342	6,860	381,946	35,657
Direct selling organizations	2,055	2,396	-93	1,918	5,190	-53	19,782	85,101	2,631	10,571	30,921	9,523
Other retail trade	1,833	65,848	7,053	1,836	87,175	7,609	22,884	1,405,577	109,372	15,641	642,465	59,003
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	2,209	19,630	5,160	4,128	118,927	19,212
Finance, insurance, and real estate	5,210	66,467	25,394	4,888	40,200	18,433	38,314	567,400	199,159	13,600	200,995	82,132
Finance	(*)	(*)	(*)	(*)	(*)	(*)	1,855	59,789	11,256	355	3,545	-137
Insurance agents, brokers, and service	1,693	14,000	9,245	1,329	10,309	3,776	13,712	253,538	103,884	3,837	104,799	46,461
Real estate	3,508	52,419	16,197	3,344	29,382	14,506	22,747	254,073	84,019	9,408	92,651	35,808
Services	10,728	170,478	72,876	11,220	152,973	[illegible],671	135,954	2,432,633	870,862	64,934	1,060,345	393,292
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	2,883	102,881	3,849	1,899	20,088	-2,775
Personal services	2,877	29,579	8,257	1,911	15,306	4,905	36,293	383,454	99,501	18,262	171,280	54,665
Business services	1,838	20,372	6,974	1,819	20,180	5,478	19,530	252,419	83,824	9,270	106,952	29,093
Automobile repair and services	(*)	(*)	(*)	(*)	(*)	(*)	7,033	221,574	29,912	5,083	135,847	21,289
Amusement and recreation services, except motion pictures	1,167	7,300	651	1,169	15,080	2,805	9,340	88,418	12,562	4,735	55,430	7,781
Medical and health services	1,467	70,972	37,913	1,120	34,918	15,575	18,020	728,809	372,080	8,133	370,392	202,474
Offices of physicians	437	33,376	18,504	288	16,712	7,989	6,387	351,516	206,095	2,960	189,792	117,358
Offices of dentists	477	26,650	14,586	(*)	(*)	(*)	5,102	240,355	122,078	2,182	121,473	59,215
Other medical services	553	10,946	4,823	(*)	(*)	(*)	6,531	136,938	43,907	2,991	59,127	25,901
Legal services	125	9,060	5,578	(*)	(*)	(*)	8,681	294,932	155,741	2,951	71,486	37,813
Other services	3,080	25,914	12,264	3,726	31,883	8,232	34,174	360,146	113,393	14,601	128,870	42,952
Nature of business not allocable	-	-	-	-	-	-	1,451	18,733	5,736	1,984	29,877	6,866

Footnote at end of table.

Table 2.5--RECEIPTS AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
	Iowa			Kansas			Kentucky			Louisiana		
All industries	305,859	8,584,670	1,294,533	235,554	5,968,079	886,419	230,282	4,178,411	6[illegible]3,928	149,298	4,409,974	543,114
All nonfarm industries	122,339	3,821,151	507,707	114,469	3,398,808	481,844	106,376	3,407,687	528,873	[illegible]9,756	3,855,576	488,121
Agriculture, forestry, and fishing	185,548	4,801,518	796,554	124,904	2,626,106	415,324	126,947	800,949	96,180	43,391	617,960	43,902
Farms	183,520	4,763,519	786,826	121,085	2,569,271	404,575	123,906	770,724	90,055	39,542	554,398	35,793
Field crop	74,441	1,236,555	320,652	61,350	762,997	233,999	70,018	320,855	48,114	14,682	331,003	55,851
Livestock	97,563	3,438,588	463,363	53,593	1,775,311	170,466	46,411	421,638	44,773	18,469	199,638	-15,312
Other	11,516	88,376	2,811	6,142	30,963	110	7,477	28,231	-2,832	6,391	23,757	-4,746
Other agriculture, forestry, and fishing	2,028	37,999	9,728	3,819	56,835	10,749	3,041	30,225	6,125	3,849	63,562	8,109
Mining	60	12,409	1,613	3,799	78,260	-3,003	884	44,952	1,561	2,218	78,425	-1,996
Construction	16,859	397,279	68,682	10,466	301,756	46,844	16,620	478,140	82,299	14,963	517,215	71,724
General building contractors and operative builders	1,820	84,877	8,003	1,808	101,918	7,493	1,681	191,428	18,158	1,688	[illegible],458	12,360
Special trade contractors	14,079	256,616	54,840	6,981	166,471	36,587	13,294	237,895	55,967	11,311	240,417	45,449
Other construction	960	55,786	5,839	1,677	33,367	2,764	1,645	48,825	8,174	1,964	86,347	13,908
Manufacturing	2,819	84,533	8,543	2,371	87,164	6,552	2,118	61,135	9,196	2,696	125,062	[illegible]
Transportation, communication, electric, gas, and sanitary services	6,347	193,793	20,973	4,402	137,235	19,274	6,212	174,117	26,950	8,685	136,[illegible]	25,[illegible]9
Trucking and warehousing	5,636	185,932	20,282	4,017	123,429	19,605	5,301	152,643	23,131	4,511	81,406	9,734
Other	(*)	(*)	(*)	385	13,806	-331	911	21,474	3,819	4,174	54,71[illegible]	15,235
Wholesale and retail trade	39,880	2,384,304	130,140	36,933	1,989,271	134,005	33,366	1,970,923	136,298	37,502	2,219,259	114,5[illegible]
Wholesale trade	5,854	902,398	38,050	4,601	537,842	37,821	4,158	544,040	34,834	3,000	406,187	16,516
Retail trade	33,207	1,479,590	91,276	32,035	1,389,760	91,439	27,795	1,394,854	92,353	33,887	1,784,695	95,151
Food stores	2,024	210,906	5,958	1,853	183,719	4,657	5,127	414,419	16,742	5,402	522,960	21,653
Automotive dealers and service stations	4,809	549,065	26,850	5,048	447,294	23,338	5,572	452,130	22,641	5,297	445,194	14,934
Eating and drinking places	7,264	229,364	17,846	3,868	187,921	13,928	3,577	124,233	10,692	7,728	255,872	17,653
Direct selling organizations	10,040	60,032	3,806	9,147	73,103	13,384	6,212	30,647	5,363	5,168	39,524	1,672
Other retail trade	9,070	430,223	36,816	12,119	497,723	36,132	7,307	373,425	36,915	10,292	521,145	39,179
Wholesale and retail trade not allocable	(*)	(*)	(*)	297	61,669	4,745	1,413	32,029	9,111	(*)	(*)	(*)
Finance, insurance, and real estate	12,509	125,715	62,934	10,429	121,650	54,193	7,277	119,970	34,296	9,680	125,787	55,43[illegible]
Finance	(*)	(*)	(*)	1,518	7,114	-361	(*)	(*)	(*)	648	8,770	4,20[illegible]
Insurance agents, brokers, and service	4,573	58,352	32,001	2,969	48,424	27,650	2,155	44,926	16,213	3,065	51,998	25,043
Real estate	7,588	60,294	29,058	5,942	66,112	26,904	5,108	74,604	17,688	5,967	65,019	26,194
Services	40,251	557,372	202,716	41,821	625,497	213,075	35,543	515,826	228,239	30,16[illegible]	590,151	204,604
Hotels and other lodging places	1,689	38,159	3,822	646	30,114	-897	1,263	6,058	208	663	16,486	-741
Personal services	15,361	110,428	31,157	12,229	110,821	37,697	9,567	103,715	34,597	9,220	83,638	17,334
Business services	2,314	29,174	6,144	6,715	47,529	11,268	3,811	38,597	13,404	4,605	64,181	13,294
Automobile repair and services	4,246	48,067	10,974	2,873	70,336	14,109	2,500	35,303	7,915	1,943	42,257	6,964
Amusement and recreation services, except motion pictures	3,340	25,740	5,689	2,373	25,972	319	3,132	14,801	-1,402	1,000	15,586	-21[illegible]
Medical and health services	5,250	208,338	107,129	5,[illegible]53	215,193	101,949	4,945	193,800	114,359	4,63[illegible]	136,[illegible]	99,075
Offices of physicians	1,046	69,771	43,430	1,284	75,840	42,024	1,468	108,089	68,309	1,754	102,669	59,961
Offices of dentists	830	47,962	25,224	1,677	64,789	34,604	859	44,822	24,734	1,265	56,719	27,436
Other medical services	3,374	90,605	38,475	2,492	74,564	25,321	2,618	40,889	21,316	1,619	27,499	11,678
Legal services	1,440	35,966	23,121	1,588	28,102	17,527	2,090	58,408	35,672	2,361	74,130	35,321
Other services	6,611	61,500	14,680	9,944	97,430	31,103	8,235	65,144	23,486	5,730	106,986	33,567
Nature of business not allocable	1,586	27,747	2,378	(*)	(*)	(*)	1,315	12,399	3,909	(*)	(*)	(*)

Footnote at end of table.

Table 2.5--RECEIPTS AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
	Maine			Maryland			Massachusetts			Michigan		
All industries	51,085	1,499,868	198,455	139,316	3,433,924	649,690	176,931	5,179,891	1,038,351	329,122	9,696,501	1,435,250
All nonfarm industries	42,859	1,285,003	188,215	118,478	3,160,530	645,774	170,006	5,073,487	1,041,759	253,168	8,867,477	1,392,910
Agriculture, forestry, and fishing	13,498	295,169	25,506	25,117	348,981	14,242	12,196	196,910	14,291	82,560	947,806	62,346
Farms	8,226	214,865	10,240	20,838	273,394	3,916	6,925	106,404	-3,408	75,954	829,024	42,340
Field crop	970	17,019	1,105	7,936	64,070	1,237	629	1,545	627	28,681	193,346	4,404
Livestock	4,601	155,780	4,398	9,239	199,033	9,047	2,789	75,053	-5,248	28,675	486,025	31,784
Other	2,655	42,066	4,737	3,663	10,291	-6,368	3,507	29,806	1,213	18,598	149,653	1,152
Other agriculture, forestry, and fishing	5,272	80,304	15,266	4,279	75,587	10,326	5,271	90,506	17,699	6,606	118,782	20,006
Mining	(*)	(*)	(*)	627	2,298	-376	233	1,094	-1,948	1,101	10,652	-588
Construction	3,924	160,867	27,356	10,588	357,588	65,299	19,933	691,451	104,063	26,465	810,112	128,368
General building contractors and operative builders	898	51,902	5,233	2,470	123,164	8,256	4,399	294,915	14,483	4,752	329,451	32,758
Special trade contractors	2,962	103,491	21,221	7,678	220,893	55,028	14,930	357,191	86,721	20,701	447,010	92,133
Other construction	(*)	(*)	(*)	440	13,531	2,015	(*)	(*)	(*)	1,012	33,651	3,4[illegible]
Manufacturing	1,416	46,307	7,207	1,587	43,551	5,518	4,994	123,191	21,699	7,805	261,166	41,040
Transportation, communication, electric, gas, and sanitary services	4,120	40,195	6,203	8,315	96,753	23,319	5,007	119,532	22,732	11,547	232,105	37,610
Trucking and warehousing	2,889	29,871	3,525	2,606	42,465	6,646	1,573	46,654	7,412	6,803	154,526	27,480
Other	(*)	(*)	(*)	5,709	54,288	16,673	3,434	72,878	15,320	4,744	77,579	10,130
Wholesale and retail trade	12,271	692,836	44,054	30,837	1,655,689	125,155	41,532	2,380,040	227,010	84,137	5,343,709	388,605
Wholesale trade	1,065	73,914	6,957	4,123	290,576	26,925	9,136	419,349	69,727	14,166	1,011,798	129,051
Retail trade	11,193	612,311	36,894	26,684	1,364,249	98,034	31,833	1,955,635	155,413	68,470	4,285,500	257,455
Food stores	1,758	163,708	7,419	3,368	249,513	12,184	3,460	263,782	16,687	7,494	942,639	39,721
Automotive dealers and service stations	1,632	183,462	8,432	3,196	483,175	19,111	5,917	809,629	47,876	12,755	1,415,498	64,181
Eating and drinking places	842	27,856	776	3,783	211,821	23,735	2,891	133,939	16,289	10,442	664,694	49,235
Direct selling organizations	(*)	(*)	(*)	7,939	42,311	6,675	3,360	15,408	1,150	15,579	80,242	5,962
Other retail trade	5,730	230,715	19,013	8,398	377,429	36,329	16,205	732,877	73,411	22,200	1,182,427	98,356
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,501	46,411	2,099
Finance, insurance, and real estate	1,975	32,210	11,761	10,025	130,265	54,294	12,050	293,883	72,292	25,464	362,006	164,449
Finance	(*)	(*)	(*)	776	3,994	1,016	412	72,604	4,057	460	9,568	5,349
Insurance agents, brokers, and service	(*)	(*)	(*)	2,098	49,739	22,206	3,700	106,615	35,924	6,571	135,134	70,321
Real estate	1,489	17,095	5,905	7,151	76,532	31,072	7,938	114,664	32,311	18,433	217,304	88,779
Services	13,696	222,514	75,837	50,980	793,006	359,675	80,296	1,365,627	577,633	88,479	1,683,277	605,344
Hotels and other lodging places	1,847	37,666	5,071	492	6,667	1,311	2,582	42,201	2,382	2,996	72,546	5,264
Personal services	2,761	22,194	6,429	10,216	88,524	28,012	13,491	172,643	45,892	20,537	244,432	61,863
Business services	1,384	19,970	6,797	7,661	46,747	24,177	16,851	193,772	74,540	14,375	197,434	52,549
Automobile repair and services	(*)	(*)	(*)	2,734	87,699	12,430	1,975	59,205	11,810	4,624	116,169	11,121
Amusement and recreation services, except motion pictures	1,235	6,007	-196	4,928	30,667	8,536	4,493	45,192	5,175	8,210	87,463	9,049
Medical and health services	2,279	65,132	36,758	8,592	330,403	188,297	17,292	549,907	294,804	15,064	630,748	326,126
Offices of physicians	963	42,629	26,768	4,369	190,801	123,117	7,485	280,127	180,753	4,808	264,899	148,033
Offices of dentists	(*)	(*)	(*)	1,968	106,473	50,914	3,011	149,794	74,354	4,638	240,800	118,334
Other medical services	(*)	(*)	(*)	2,255	33,129	14,266	6,796	119,986	39,697	5,618	125,049	59,759
Legal services	466	16,372	8,668	3,511	109,265	65,934	5,809	151,785	83,327	4,339	124,228	71,590
Other services	2,731	20,534	8,432	12,846	93,034	30,978	17,803	150,922	59,703	18,334	210,257	67,782
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	690	8,163	579	1,564	45,668	8,076

Footnote at end of table.

Table 2.5--RECEIPTS AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
	Minnesota			Mississippi			Missouri			Montana		
All industries	274,432	6,083,732	794,389	113,312	3,361,877	291,543	323,088	7,211,695	1,042,171	68,051	1,517,393	157,598
All nonfarm industries	144,664	3,895,256	535,279	66,157	2,767,055	288,557	174,618	5,446,532	823,370	34,356	984,644	77,698
Agriculture, forestry, and fishing	134,134	2,241,368	270,273	48,719	658,659	10,006	151,020	1,809,985	231,109	34,854	548,507	82,640
Farms	129,828	2,188,476	259,110	47,155	594,822	2,986	148,470	1,765,163	218,801	33,695	532,749	79,900
Field crop	43,590	683,531	116,431	11,523	266,509	23,190	40,067	432,100	104,589	10,841	170,553	49,495
Livestock	74,385	1,460,016	145,975	28,838	317,246	-12,422	93,485	1,289,195	120,227	19,003	342,189	30,438
Other	11,853	44,929	-3,296	6,794	11,067	-7,782	14,918	43,868	-6,015	3,851	20,007	-33
Other agriculture, forestry, and fishing	4,306	52,892	11,163	1,564	63,837	7,020	2,550	44,822	12,304	1,159	15,758	2,740
Mining	280	1,985	-710	1,235	51,857	2,647	601	11,498	1,281	526	6,223	1,804
Construction	14,927	383,245	55,991	11,142	330,459	47,613	21,093	627,074	103,565	3,356	75,480	10,731
General building contractors and operative builders	1,399	117,458	8,374	1,077	103,609	8,356	3,322	255,688	24,682	773	33,231	3,522
Special trade contractors	12,244	233,936	41,311	8,873	188,024	42,133	16,072	320,302	70,976	2,194	33,854	6,466
Other construction	1,284	31,851	6,306	1,192	38,826	-2,876	1,699	51,084	7,907	(*)	(*)	(*)
Manufacturing	6,549	85,798	5,467	2,252	114,225	13,765	4,668	127,739	17,342	896	155,515	4,449
Transportation, communication, electric, gas, and sanitary service	8,407	219,687	27,907	3,093	61,754	5,799	12,770	266,253	35,602	2,571	50,985	3,987
Trucking and warehousing	6,120	167,055	21,132	2,323	47,155	4,499	11,131	241,734	30,090	1,652	38,729	1,484
Other	2,287	52,632	6,775	(*)	(*)	(*)	1,639	24,519	5,512	919	12,256	2,503
Wholesale and retail trade	45,009	2,270,537	147,380	23,685	1,744,589	83,641	55,133	3,245,459	238,266	10,197	511,512	19,238
Wholesale trade	8,747	558,073	50,848	2,532	411,605	18,713	8,864	880,359	75,774	1,284	154,099	6,735
Retail trade	34,941	1,689,320	95,346	20,881	1,320,908	64,478	45,603	2,351,723	160,079	8,697	353,099	12,470
Food stores	2,648	322,119	10,012	5,515	484,972	22,197	4,162	397,631	16,041	749	52,286	-794
Automotive dealers and service stations	5,374	636,083	28,154	3,361	299,620	6,437	10,339	983,967	49,098	1,074	129,128	4,440
Eating and drinking places	4,637	188,428	11,764	3,014	101,405	5,369	5,816	199,329	17,249	1,658	66,112	1,667
Direct selling organizations	10,056	35,138	419	1,828	10,324	1,918	11,550	68,979	12,873	2,882	7,002	828
Other retail trade	12,226	507,552	44,997	7,163	424,587	28,557	13,736	701,817	64,818	2,334	98,571	6,279
Wholesale and retail trade not allocable	1,321	23,144	1,186	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	13,641	125,575	59,967	3,837	83,380	16,948	18,010	240,222	90,526	2,343	23,248	7,824
Finance	323	4,608	3,049	319	29,473	3,527	415	10,033	2,048	(*)	(*)	(*)
Insurance agents, brokers, and service	5,795	58,061	35,602	1,078	13,856	4,582	5,969	104,127	49,354	1,068	8,619	2,452
Real estate	7,523	62,906	21,316	2,440	40,051	8,839	11,626	126,062	39,124	917	13,043	5,629
Services	49,715	734,754	220,374	19,115	312,733	109,823	59,310	879,987	322,445	13,079	145,015	26,149
Hotels and other lodging places	3,117	62,289	-1,221	(*)	(*)	(*)	1,880	49,139	8,241	1,568	27,389	-312
Personal services	11,552	129,142	30,622	5,186	46,920	9,884	19,720	165,575	43,390	2,733	28,600	4,618
Business services	8,053	78,927	24,040	1,222	11,389	4,362	6,910	74,779	27,276	1,822	11,287	3,720
Automobile repair and services	2,820	74,268	9,383	1,787	32,553	3,577	3,583	112,979	19,722	1,011	17,744	1,853
Amusement and recreation services, except motion pictures	3,816	30,779	757	1,025	18,544	4,409	3,881	52,050	-385	1,135	8,277	-740
Medical and health services	5,796	191,148	99,161	2,252	99,577	54,925	6,448	261,524	143,636	594	26,372	12,747
Offices of physicians	1,967	73,113	45,529	1,081	61,785	38,680	2,194	135,742	81,616	269	19,482	9,196
Offices of dentists	2,029	90,328	41,812	472	23,613	12,203	1,614	64,688	32,369	(*)	(*)	(*)
Other medical services	1,800	27,707	11,820	(*)	(*)	(*)	2,640	61,094	29,651	(*)	(*)	(*)
Legal services	1,419	48,868	24,336	1,718	22,842	10,363	3,362	76,055	44,490	(*)	(*)	(*)
Other services	13,142	119,333	33,296	5,581	65,562	23,356	13,526	87,886	36,075	4,143	20,229	2,014
Nature of business not allocable	1,770	20,783	7,740	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table.

Table 2.5--RECEIPTS AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
	Nebraska			Nevada			New Hampshire			New Jersey		
All industries	158,837	5,021,659	711,925	27,307	696,072	76,477	34,649	807,064	112,6[illegible]	207,335	6,451,088	1,25[illegible],[illegible]84
All nonfarm industries	63,506	2,081,868	260,571	25,097	663,852	83,114	32,339	757,653	111,420	197,721	6,264,845	1,261,54[illegible]
Agriculture, forestry, and fishing	97,050	2,967,461	456,196	3,357	43,606	-5,660	3,024	57,702	2,068	14,822	273,101	15,15[illegible]
Farms	95,331	2,939,791	451,354	2,210	32,220	-6,637	2,310	49,411	1,205	9,614	1[illegible]6,243	-2,557
Field crop	39,545	668,661	197,728	437	1,443	-1,831	(*)	(*)	(*)	1,233	5,196	-4,[illegible]
Livestock	51,160	2,235,236	249,558	1,234	28,552	-2,828	1,566	43,289	1,053	3,416	103,873	-5,08[illegible]
Other	4,626	35,894	4,068	539	2,225	-1,978	528	5,650	479	4,965	77,174	7,4[illegible]9
Other agriculture, forestry, and fishing	1,719	27,670	4,842	1,147	11,386	977	714	8,291	863	5,208	86,858	17,707
Mining	537	5,337	440	351	4,653	-2,137	(*)	(*)	(*)	306	3,[illegible]0	464
Construction	6,335	193,195	34,310	2,119	99,762	9,457	3,358	115,338	19,595	23,115	787,426	163,725
General building contractors and operative builders	406	55,477	1,285	481	30,875	1,247	1,063	75,250	7,725	4,163	254,804	25,71[illegible]
Special trade contractors	4,970	115,500	27,859	1,261	46,634	6,334	2,073	36,078	11,056	17,802	482,7[illegible]6	127,289
Other construction	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,150	49,91[illegible]	10,719
Manufacturing	605	36,712	3,598	611	15,915	2,002	1,433	19,303	-1,939	4,471	277,762	28,524
Transportation, communication, electric, gas, and sanitary services	2,913	86,960	14,015	723	21,606	-448	1,537	28,586	6,024	10,130	222,325	49,185
Trucking and warehousing	2,527	77,486	12,699	(*)	(*)	(*)	690	23,044	5,479	6,311	130,730	31,126
Other	(*)	(*)	(*)	(*)	(*)	(*)	847	5,542	545	3,819	91,595	18,059
Wholesale and retail trade	25,432	1,351,191	69,266	7,321	336,371	20,433	7,775	381,067	22,279	53,686	3,001,340	278,627
Wholesale trade	4,385	511,242	19,326	1,780	80,625	5,280	859	35,395	3,330	6,785	459,314	70,006
Retail trade	19,815	834,616	49,413	5,541	255,746	15,153	6,802	343,814	18,783	44,782	2,461,618	195,917
Food stores	2,061	230,138	9,306	(*)	(*)	(*)	675	101,340	3,610	7,446	473,124	42,832
Automotive dealers and service stations	3,778	310,787	18,321	863	111,935	7,668	1,072	114,322	5,616	5,821	732,244	34,049
Eating and drinking places	2,190	97,839	3,943	986	48,282	2,104	590	16,882	127	9,574	405,017	49,544
Direct selling organizations	6,115	8,893	1,674	1,969	5,387	37	(*)	(*)	(*)	5,440	49,995	3,439
Other retail trade	5,671	186,959	16,169	1,430	69,225	4,443	3,641	109,781	9,268	16,501	801,238	66,053
Wholesale and retail trade not allocable	(*)	(*)	(*)	-	-	-	(*)	(*)	(*)	2,119	80,408	12,704
Finance, insurance, and real estate	4,321	57,523	30,338	2,530	35,075	18,394	3,416	41,787	9,035	16,195	316,639	1[illegible]2,646
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,057	25,974	2,968
Insurance agents, brokers, and service	2,738	30,633	16,063	924	17,486	11,344	771	12,993	2,066	5,096	114,132	41,854
Real estate	1,465	24,519	12,517	1,596	17,190	6,950	2,373	28,415	7,109	10,042	176,533	57,824
Services	21,356	320,784	103,285	10,287	137,472	34,249	14,019	161,145	55,641	83,689	1,556,419	617,403
Hotels and other lodging places	(*)	(*)	(*)	396	27,923	-28	758	7,435	-252	1,990	22,299	-511
Personal services	5,850	54,913	19,749	1,567	8,486	1,469	2,451	16,824	4,869	15,268	234,027	56,706
Business services	1,776	20,668	6,742	1,972	16,195	2,630	1,637	16,113	4,389	17,263	225,325	60,436
Automobile repair and services	2,167	52,089	6,531	(*)	(*)	(*)	1,004	26,338	3,630	3,728	76,933	15,489
Amusement and recreation services, except motion pictures	1,370	17,669	-1,311	1,696	16,513	171	1,272	11,989	1,113	4,410	61,244	968
Medical and health services	2,801	93,057	43,646	805	32,677	18,172	1,864	50,119	29,018	15,642	569,511	312,410
Offices of physicians	1,020	38,906	23,119	338	17,349	10,714	588	26,619	16,822	6,432	315,923	187,525
Offices of dentists	732	22,032	10,187	(*)	(*)	(*)	(*)	(*)	(*)	3,894	162,267	85,471
Other medical services	1,049	32,119	10,340	(*)	(*)	(*)	1,097	12,444	6,696	5,316	91,321	39,414
Legal services	643	14,568	9,181	181	7,106	3,424	362	5,397	3,721	6,804	182,799	97,027
Other services	5,545	51,088	15,202	3,000	21,163	6,217	4,671	26,930	9,153	18,584	184,281	74,878
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	921	13,066	3,260

Footnote at end of table.

Table 2.5--RECEIPTS AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
	New Mexico			New York			North Carolina			North Dakota		
All industries	58,411	1,283,985	81,119	553,568	16,128,580	2,983,279	267,243	6,158,136	865,395	84,428	1,496,571	287,374
All nonfarm industries	41,834	994,578	87,798	507,209	15,183,971	2,965,903	164,616	5,165,808	741,548	24,186	618,973	63,521
Agriculture, forestry, and fishing	17,383	300,600	-5,228	55,128	1,089,329	47,060	107,837	1,073,670	144,923	60,911	885,724	224,173
Farms	16,577	289,407	-6,679	46,359	944,609	17,376	102,627	992,328	123,847	60,242	877,598	223,853
Field crop	3,670	70,330	5,386	5,387	59,534	-11,737	62,053	675,375	102,204	36,640	513,2[illegible]	156,819
Livestock	8,996	200,300	-10,646	28,923	770,305	28,857	23,300	248,862	16,507	20,217	348,154	63,150
Other	3,911	18,777	-1,419	12,049	114,770	256	17,274	68,091	5,136	3,385	16,225	3,888
Other agriculture, forestry, and fishing	806	11,193	1,451	8,769	144,720	29,684	5,210	81,342	21,076	669	8,126	320
Mining	631	15,130	-3,322	2,373	45,028	-7,950	276	17,503	-157	(*)	(*)	(*)
Construction	3,650	117,013	9,210	39,655	983,078	197,460	19,944	787,503	126,208	3,740	43,495	9,464
General building contractors and operative builders	465	61,157	402	6,513	322,308	35,459	2,569	315,298	25,515	(*)	(*)	(*)
Special trade contractors	2,816	44,068	6,549	31,787	639,864	158,401	16,251	415,281	90,691	3,285	25,651	7,970
Other construction	(*)	(*)	(*)	1,355	20,906	3,600	1,124	56,924	10,002	(*)	(*)	(*)
Manufacturing	1,569	25,902	2,717	14,785	628,912	81,919	5,107	182,096	19,905	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	2,043	21,149	610	23,087	475,364	98,471	7,342	145,526	20,472	1,583	21,438	3,442
Trucking and warehousing	1,229	11,694	-142	10,268	289,470	49,628	4,264	91,300	8,817	1,450	20,912	3,317
Other	814	9,455	752	12,819	185,894	48,843	3,078	54,226	11,655	(*)	(*)	(*)
Wholesale and retail trade	13,093	605,508	32,572	138,856	8,027,055	633,369	55,379	2,949,288	206,614	7,999	427,337	19,353
Wholesale trade	1,322	112,069	6,524	31,732	2,846,446	233,914	7,861	492,343	55,057	1,494	155,683	4,174
Retail trade	11,704	484,672	25,610	105,429	5,152,523	394,086	43,609	2,367,363	137,426	6,322	265,376	14,601
Food stores	774	86,183	2,001	15,513	985,947	74,550	7,815	596,899	26,264	402	58,765	1,755
Automotive dealers and service stations	1,656	142,677	7,976	12,460	1,449,222	56,714	7,985	759,305	36,269	869	77,893	4,970
Eating and drinking places	1,634	55,490	2,882	15,659	643,982	65,475	5,086	240,471	14,322	1,158	44,751	2,448
Direct selling organizations	3,527	7,522	352	13,650	85,889	11,035	7,741	26,188	2,317	1,893	6,715	-1,116
Other detail trade	4,113	192,800	12,399	48,147	1,987,483	186,312	14,982	744,500	58,254	2,000	77,252	6,544
Wholesale and retail trade not allocable	(*)	(*)	(*)	1,695	28,086	5,369	3,909	89,582	14,131	(*)	(*)	(*)
Finance, insurance, and real estate	4,538	45,719	12,482	36,246	578,439	216,958	12,513	137,916	60,417	1,500	12,878	6,715
Finance	(*)	(*)	(*)	2,129	58,221	24,308	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	1,042	10,128	4,676	13,370	227,964	97,173	4,120	42,622	27,268	638	6,067	2,992
Real estate	3,427	34,292	8,069	20,747	292,254	95,477	8,080	87,502	32,318	860	6,810	3,728
Services	15,504	152,964	32,078	241,024	4,262,238	1,707,728	56,614	850,895	283,661	7,746	95,673	21,930
Hotels and other lodging places	738	11,445	999	5,814	115,197	4,379	2,522	21,947	887	887	10,385	1,302
Personal services	3,577	26,928	4,298	37,576	361,850	109,500	16,310	180,286	34,486	1,674	13,796	2,448
Business services	2,607	14,570	1,919	44,561	447,245	150,854	7,004	61,933	23,774	1,409	7,202	3,767
Automobile repair and services	1,322	23,010	2,794	8,178	165,220	22,748	4,558	129,306	17,127	(*)	(*)	(*)
Amusement and recreation services, except motion pictures	1,195	7,418	-3,854	14,975	212,367	14,904	1,768	20,203	2,787	(*)	(*)	(*)
Medical and health services	1,054	31,354	15,779	46,887	1,712,624	862,878	6,987	266,079	141,701	653	16,928	8,613
Offices of physicians	613	18,436	9,725	21,692	903,353	530,877	1,998	121,612	75,799	(*)	(*)	(*)
Offices of dentists	(*)	(*)	(*)	8,802	413,984	195,269	1,054	85,567	43,758	(*)	(*)	(*)
Other medical services	(*)	(*)	(*)	16,393	395,287	136,732	3,935	58,900	22,144	(*)	(*)	(*)
Legal services	644	8,206	3,375	21,288	597,093	299,722	1,189	47,072	28,938	(*)	(*)	(*)
Other services	4,367	30,033	6,768	61,745	650,642	242,743	16,276	124,069	33,961	2,138	37,294	5,331
Nature of business not allocable	-	-	-	2,414	39,137	8,264	2,231	13,739	3,352	(*)	(*)	(*)

Footnote at end of table.

Table 2.5--RECEIPTS AND NET PROFIT, BY STATE AND INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
	Ohio			Oklahoma			Oregon			Pennsylvania		
All industries	459,704	11,138,013	1,901,426	212,952	5,272,056	521,227	137,108	3,317,949	475,642	410,504	14,524,305	2,032,848
All nonfarm industries	330,505	9,769,330	1,753,820	117,674	3,680,815	426,408	101,748	2,895,673	447,944	346,579	13,567,589	1,994,831
Agriculture, forestry, and fishing	134,626	1,462,757	165,732	97,842	1,627,320	100,500	41,229	473,615	36,401	67,884	1,031,881	56,913
Farms	129,199	1,368,683	147,606	95,278	1,591,241	94,819	35,360	422,276	27,698	63,925	956,716	38,017
Field crop	55,937	429,650	68,674	20,791	282,743	61,074	6,674	87,712	17,965	10,585	44,257	-7,631
Livestock	56,417	844,356	80,764	61,248	1,228,455	39,747	18,300	239,097	7,337	39,977	783,808	40,587
Other	16,845	94,677	-1,832	13,239	80,043	-6,002	10,386	95,467	2,396	13,363	123,651	5,061
Other agriculture, forestry, and fishing	5,427	94,074	18,126	2,564	36,079	5,681	5,869	51,339	8,703	3,959	75,165	18,896
Mining	1,381	41,156	4,979	4,614	138,341	10,893	(*)	(*)	(*)	1,342	53,061	-574
Construction	42,125	1,231,457	211,548	15,288	384,451	47,905	10,607	444,484	62,268	42,483	1,419,166	231,376
General building contractors and operative builders	6,747	553,699	46,385	1,941	130,347	7,465	2,217	164,203	13,243	6,678	416,077	46,319
Special trade contractors	32,627	628,961	155,238	12,300	216,694	39,302	7,104	203,179	38,791	32,862	914,278	168,129
Other construction	2,751	48,797	9,925	1,047	37,410	1,138	1,286	77,102	10,234	2,943	88,811	16,928
Manufacturing	7,372	272,141	47,254	2,135	69,120	11,774	6,334	239,307	30,474	9,321	456,902	49,615
Transportation, communication, electric, gas, and sanitary services	21,428	450,067	68,906	6,434	114,416	20,203	5,205	147,567	20,979	17,801	481,270	79,030
Trucking and warehousing	17,843	374,404	58,945	5,609	102,991	19,102	4,046	127,960	16,329	13,364	382,100	59,992
Other	3,585	75,663	9,961	825	11,425	1,101	1,159	19,607	4,650	4,437	99,170	19,038
Wholesale and retail trade	97,040	5,225,232	410,364	34,366	2,236,364	105,668	29,542	1,332,258	102,166	117,288	8,169,900	588,607
Wholesale trade	12,952	971,258	97,439	3,800	617,336	14,005	6,489	279,940	29,234	20,606	2,227,378	172,343
Retail trade	82,870	4,241,148	310,574	29,610	1,546,826	86,422	22,606	1,044,590	71,897	96,515	5,937,257	415,663
Food stores	8,300	939,756	49,170	2,969	297,722	7,196	2,049	208,372	9,875	13,198	1,251,844	67,493
Automotive dealers and service stations	10,936	1,414,012	74,405	4,801	535,902	22,261	4,001	398,910	22,014	14,227	1,827,675	83,405
Eating and drinking places	13,311	649,699	67,874	3,128	156,450	13,613	1,451	133,214	10,996	15,109	666,465	82,721
Direct selling organizations	23,305	103,559	13,853	8,307	27,910	6,221	6,617	14,297	843	15,898	114,062	18,307
Other retail trade	27,018	1,134,122	105,272	10,405	528,842	37,131	8,488	289,797	28,169	38,083	2,077,211	163,737
Wholesale and retail trade not allocable	1,218	12,826	2,351	956	72,202	5,241	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	37,920	528,247	212,074	9,969	148,781	46,001	10,863	126,569	41,475	19,723	532,344	165,434
Finance	1,465	15,011	5,663	692	19,337	4,088	(*)	(*)	(*)	1,141	40,055	8,854
Insurance agents, brokers, and service	10,972	216,283	96,463	2,759	61,844	20,898	1,462	25,880	6,781	8,560	264,260	86,895
Real estate	25,483	296,953	109,948	6,518	67,600	21,015	8,892	96,955	31,785	10,022	228,029	69,685
Services	115,189	1,907,095	774,656	42,302	553,253	178,285	32,521	551,528	181,493	133,823	2,358,167	859,814
Hotels and other lodging places	2,446	50,219	8,584	1,346	22,538	3,710	2,126	43,047	-657	3,510	107,050	1,116
Personal services	23,395	286,734	80,642	10,144	83,617	21,095	7,048	91,887	19,751	32,442	427,292	116,107
Business services	17,855	182,595	60,710	4,642	41,045	11,164	6,463	45,418	21,094	18,508	205,755	66,231
Automobile repair and services	7,819	171,823	25,153	3,777	66,536	6,205	2,070	57,411	7,026	10,687	274,791	41,611
Amusement and recreation services, except motion pictures	9,950	91,565	3,255	4,110	20,113	1,957	2,049	16,799	1,547	6,513	77,444	843
Medical and health services	19,755	671,380	387,316	3,890	144,127	73,988	3,721	186,415	92,276	24,696	776,330	428,002
Offices of physicians	7,832	353,884	225,415	978	66,424	38,906	1,174	70,939	39,364	9,325	417,790	256,011
Offices of dentists	4,648	198,443	101,471	1,039	46,991	22,664	1,486	73,431	37,153	4,564	186,280	92,033
Other medical services	7,275	119,053	60,430	1,873	30,712	12,418	1,061	42,045	15,759	10,807	172,260	79,958
Legal services	6,686	173,536	106,668	1,380	37,627	15,333	924	22,894	11,219	5,165	169,821	106,182
Other services	27,283	279,243	102,328	13,013	137,650	44,833	8,120	87,657	29,237	32,302	319,684	99,722
Nature of business not allocable	2,623	19,861	5,913	(*)	(*)	(*)	(*)	(*)	(*)	839	21,614	2,633

Footnote at end of table.

Table 2.5--RECEIPTS AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
	Rhode Island			South Carolina			South Dakota			Tennessee		
All industries	25,413	700,613	125,440	105,758	3,257,824	381,759	86,184	1,655,178	199,109	240,016	5,691,119	659,527
All nonfarm industries	25,042	695,482	125,770	76,807	2,894,412	370,474	30,639	768,641	73,619	135,169	5,065,782	662,985
Agriculture, forestry, and fishing	977	16,833	2,393	29,565	378,605	13,349	56,620	905,791	128,778	107,311	648,592	-971
Farms	371	5,131	-330	28,951	363,412	11,285	55,545	886,537	125,490	104,847	625,337	-3,458
Field crop	-	-	-	12,191	191,308	13,029	14,634	117,585	26,542	41,364	199,495	12,542
Livestock	(*)	(*)	(*)	10,733	107,210	-1,091	36,854	760,190	98,880	50,919	382,594	-7,541
Other	(*)	(*)	(*)	6,027	64,894	-653	4,057	8,762	68	12,564	43,248	-8,459
Other agriculture, forestry, and fishing	606	11,702	2,723	614	15,193	2,064	1,075	19,254	3,288	2,464	23,255	2,487
Mining	(*)	(*)	(*)	(*)	(*)	(*)	-	-	-	594	16,117	-1,143
Construction	2,786	82,113	15,957	11,226	412,371	53,538	4,231	58,738	13,145	23,018	711,311	92,025
General building contractors and operative builders	507	51,153	6,132	1,743	177,613	11,892	500	18,341	2,475	3,573	327,374	22,125
Special trade contractors	2,279	30,960	9,825	8,202	199,862	34,076	3,398	33,113	9,333	16,772	327,057	63,223
Other construction	-	-	-	1,281	34,896	7,570	(*)	(*)	(*)	2,673	56,880	6,677
Manufacturing	950	47,843	6,283	2,472	98,695	14,589	247	11,794	1,170	3,793	140,177	16,461
Transportation, communication, electric, gas, and sanitary services	829	18,381	3,113	2,339	47,269	7,245	1,674	64,280	5,098	5,562	101,774	6,894
Trucking and warehousing	(*)	(*)	(*)	1,251	34,624	5,213	1,532	63,829	5,126	3,996	79,520	5,487
Other	632	10,023	2,122	1,088	12,645	2,032	(*)	(*)	(*)	1,566	22,254	1,404
Wholesale and retail trade	7,958	357,594	24,343	29,018	1,733,073	112,266	10,426	495,970	16,000	40,426	3,078,503	193,133
Wholesale trade	2,408	116,949	13,523	2,586	260,993	14,009	1,543	191,331	2,108	4,247	745,230	43,495
Retail trade	5,549	240,645	10,833	26,432	1,472,080	98,257	8,793	304,499	13,919	33,840	2,252,946	141,534
Food stores	855	53,417	3,146	5,070	367,424	16,302	703	47,751	1,834	6,052	536,949	24,871
Automotive dealers and service stations	841	105,827	3,950	5,298	465,990	22,153	1,467	112,844	4,637	5,917	720,925	32,826
Eating and drinking places	(*)	(*)	(*)	4,200	166,820	17,707	1,725	56,511	3,326	4,674	193,364	14,831
Direct selling organizations	(*)	(*)	(*)	3,706	29,537	883	2,880	7,429	602	4,670	19,153	1,603
Other retail trade	2,321	62,536	4,751	8,158	442,309	41,212	2,018	79,964	3,520	12,527	782,555	67,403
Wholesale and retail trade not allocable	(*)	-	(*)	-	-	-	(*)	(*)	(*)	2,339	80,327	8,104
Finance, insurance, and real estate	1,774	26,822	10,904	7,283	134,805	42,343	2,168	13,830	6,317	10,971	215,265	67,931
Finance	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	103	29,132	1,603
Insurance agents, brokers, and service	(*)	(*)	(*)	1,273	41,458	13,082	1,484	11,800	5,478	3,102	49,598	24,104
Real estate	1,206	22,639	8,120	5,689	87,891	27,975	547	1,627	798	7,766	136,535	42,224
Services	9,966	147,656	61,809	23,743	452,629	138,061	10,701	104,214	28,220	46,989	761,041	285,015
Hotels and other lodging places	(*)	(*)	(*)	2,039	52,704	5,165	921	17,088	2,948	1,329	17,296	1,845
Personal services	1,759	25,153	6,030	6,331	69,356	14,928	1,460	16,544	4,402	15,039	148,467	39,450
Business services	1,500	5,678	2,565	2,655	27,863	7,849	1,847	8,864	4,504	5,824	60,164	19,602
Automobile repair and services	(*)	(*)	(*)	2,291	65,557	9,998	916	11,484	2,258	2,870	64,693	10,564
Amusement and recreation services, except motion pictures	1,236	9,869	256	1,392	19,375	3,676	944	9,906	535	3,335	52,145	15,975
Medical and health services	1,887	57,515	32,397	3,143	118,110	64,134	639	15,245	7,485	6,803	232,751	124,763
Offices of physicians	816	29,115	19,247	1,368	60,004	36,719	88	6,390	3,706	1,938	113,771	67,899
Offices of dentists	608	14,585	7,411	614	28,088	14,655	(*)	(*)	(*)	1,132	65,869	32,403
Other medical services	463	13,815	5,739	1,161	30,018	12,760	(*)	(*)	(*)	3,733	53,111	24,461
Legal services	956	21,292	13,679	413	17,877	7,911	483	6,793	2,008	2,994	60,014	36,104
Other services	2,108	12,848	3,822	5,479	81,787	24,400	3,491	18,290	4,080	8,795	125,511	36,712
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,352	18,339	185

Footnote at end of table.

Table 2.5--RECEIPTS AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
	Texas			Utah			Vermont			Virginia		
All industries	757,144	22,504,721	2,230,248	57,199	1,428,179	180,561	27,448	439,899	64,978	190,969	4,766,475	681,855
All nonfarm industries	507,839	17,493,446	2,060,308	40,732	1,188,785	177,115	23,211	376,401	65,679	130,611	4,191,714	676,017
Agriculture, forestry, and fishing	260,138	5,237,051	199,567	17,307	260,875	8,410	5,217	66,960	-529	63,554	624,106	13,102
Farms	249,305	5,011,275	169,940	16,467	239,394	3,446	4,237	63,498	-701	60,358	574,761	5,838
Field crop	61,799	1,380,302	281,810	3,801	37,079	3,053	475	5,534	992	24,848	155,631	14,920
Livestock	151,380	3,430,758	-90,663	10,108	181,987	2,106	2,990	54,453	-962	26,947	353,376	-1,582
Other	36,126	200,215	-21,207	2,558	20,328	-1,713	772	3,511	-731	8,563	65,754	-7,500
Other agriculture, forestry, and fishing	10,833	225,776	29,627	(*)	(*)	(*)	980	3,462	172	3,196	49,345	7,264
Mining	13,792	655,908	-7,062	144	10,812	-285	-	-	-	941	24,189	2,779
Construction	65,818	2,405,759	310,846	5,959	242,483	36,224	4,015	78,813	16,992	16,738	674,381	91,432
General building contractors and operative builders	8,733	792,835	57,890	1,558	107,606	4,908	647	33,302	3,941	3,925	287,512	22,076
Special trade contractors	48,218	1,326,459	221,692	3,418	112,599	25,272	3,368	45,511	13,051	11,369	341,131	62,480
Other construction	8,867	286,465	31,264	983	22,278	6,044	-	-	-	1,444	45,738	6,876
Manufacturing	9,880	464,572	52,029	1,050	21,330	1,882	897	27,470	2,321	2,644	127,959	17,224
Transportation, communication, electric, gas, and sanitary services	21,562	424,341	28,860	1,330	51,073	5,772	1,042	9,862	1,393	6,382	122,861	4,005
Trucking and warehousing	18,156	346,987	26,854	866	38,768	3,243	500	6,570	596	5,318	116,213	4,517
Other	3,406	77,354	2,006	(*)	(*)	(*)	542	3,292	797	1,064	6,648	-512
Wholesale and retail trade	159,551	9,726,027	533,701	12,689	588,034	35,978	5,574	150,375	8,307	39,182	2,247,299	156,199
Wholesale trade	22,087	2,882,467	170,550	3,356	98,297	8,986	711	19,009	770	2,937	334,059	23,179
Retail trade	134,958	6,646,808	345,599	9,332	486,095	26,980	4,821	125,507	6,942	34,483	1,881,934	126,231
Food stores	12,299	1,326,900	51,932	524	73,060	2,276	412	36,777	1,244	5,276	427,907	19,090
Automotive dealers and service stations	25,911	2,338,588	90,165	1,863	235,081	11,915	480	25,867	814	6,675	753,333	35,287
Eating and drinking places	20,541	633,708	39,779	994	31,096	2,202	473	10,888	797	3,883	204,655	20,578
Direct selling orgainzations	34,579	111,316	5,837	3,637	4,895	3	1,181	2,731	412	8,048	49,263	7,333
Other retail trade	41,628	2,236,296	157,886	2,314	141,963	10,584	2,275	49,244	3,675	10,601	446,776	43,943
Wholesale and retail trade not allocable	2,506	196,752	17,552	(*)	(*)	(*)	(*)	(*)	(*)	1,762	31,306	6,789
Finance, insurance, and real estate	51,734	809,364	221,399	3,301	42,598	18,548	2,305	22,742	11,334	12,275	163,341	63,893
Finance	2,193	73,346	17,736	(*)	(*)	(*)	(*)	(*)	(*)	604	5,501	2,306
Insurance agents, brokers, and service	17,166	284,911	109,940	954	12,371	7,056	479	7,563	3,115	2,235	48,862	15,876
Real estate	32,375	451,107	93,723	2,098	30,117	11,742	1,812	14,659	7,775	9,436	108,978	45,711
Services	173,000	2,777,652	889,892	14,622	207,858	74,372	8,302	83,558	25,069	48,266	775,468	331,929
Hotels and other lodging places	5,842	183,809	1,083	(*)	(*)	(*)	682	4,370	45	1,443	20,231	435
Personal services	39,750	370,895	75,234	2,762	12,743	5,677	1,521	10,230	3,274	12,547	97,669	33,356
Business services	29,138	326,955	79,682	767	4,917	754	1,518	11,260	3,477	8,326	89,670	36,012
Automobile repair and services	13,307	304,645	44,581	1,698	45,909	7,269	549	4,175	587	2,754	73,560	14,318
Amusement and recreation services, except motion pictures	10,016	68,551	-3,027	1,286	2,342	-159	670	3,973	-168	1,669	43,902	4,091
Medical and health services	20,042	849,961	442,497	2,578	94,780	45,714	1,180	31,932	13,782	7,748	271,810	161,020
Offices of physicians	8,103	508,423	294,831	837	48,208	29,013	448	15,898	9,178	2,229	138,327	90,954
Offices of dentists	3,572	176,892	85,963	918	19,462	8,286	(*)	(*)	(*)	1,824	92,570	50,411
Other medical services	8,367	164,646	61,703	(*)	(*)	(*)	657	11,709	2,809	3,695	40,913	19,655
Legal services	6,871	181,220	102,023	487	12,166	6,485	282	4,460	2,297	2,902	77,249	49,231
Other services	48,034	491,616	147,819	4,724	30,351	8,785	1,900	13,158	1,775	10,877	101,377	33,466
Nature of business not allocable	1,669	4,047	1,016	(*)	(*)	(*)	(*)	(*)	(*)	987	6,871	1,292

Footnote at end of table.

Table 2.5--RECEIPTS AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
	Washington			West Virginia			Wisconsin			Wyoming		
All industries	181,103	4,841,116	721,789	60,084	1,630,068	256,544	261,419	6,321,487	924,713	28,446	537,447	62,688
All nonfarm industries	139,771	3,988,948	575,681	45,608	1,567,057	250,062	154,076	4,800,6[illegible]1	751,821	17,680	385,534	49,487
Agriculture, forestry, and fishing	51,216	944,480	169,030	15,743	78,623	9,070	110,584	1,578,901	182,176	11,174	154,830	14,270
Farm	41,332	852,168	146,108	14,476	63,011	6,482	107,343	1,521,446	172,892	10,766	151,913	13,20[illegible]
Field crop	13,498	421,145	127,487	2,095	2,944	380	15,335	63,977	-5,967	1,788	30,610	4,16[illegible]
Livestock	16,044	245,398	-8,689	10,464	56,025	6,369	78,977	1,376,099	180,353	7,525	118,478	10,44[illegible]
Other	11,790	185,625	27,310	1,917	4,042	-267	13,031	81,370	-1,494	1,453	2,825	-1,34[illegible]
Other agriculture, forestry, and fishing	9,884	92,312	22,922	1,267	15,612	2,588	3,241	57,455	9,284	(*)	(*)	(*)
Mining	506	8,393	1,408	107	4,141	-1,196	117	8,899	378	225	11,893	306
Construction	13,889	562,577	71,570	5,180	130,894	17,148	19,301	709,538	123,080	2,374	57,726	8,689
General building contractors and operative builders	5,354	331,709	31,105	1,400	62,726	6,011	2,146	246,682	20,153	387	28,045	2,638
Special trade contractors	8,172	180,512	35,868	2,960	51,442	7,208	16,284	432,784	99,089	1,640	20,692	4,863
Other construction	363	50,356	4,597	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing	6,095	261,565	23,787	1,177	17,800	2,759	4,786	207,836	25,295	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	5,719	130,793	14,071	3,745	108,822	17,235	6,971	201,292	32,380	1,390	20,512	1,455
Trucking and warehousing	3,948	100,315	17,969	2,936	88,289	13,495	4,972	160,255	26,724	614	16,775	618
Other	1,771	30,478	-3,898	(*)	(*)	(*)	1,999	41,037	5,656	776	3,737	837
Wholesale and retail trade	44,190	1,985,616	131,429	17,007	974,489	73,653	52,245	2,598,115	201,740	6,255	211,363	15,338
Wholesale trade	8,455	347,773	44,752	1,486	149,340	10,631	7,583	524,824	44,100	900	27,515	2,573
Retail trade	34,502	1,626,321	85,092	14,664	772,369	57,426	44,192	2,026,939	151,395	5,207	183,617	12,728
Food stores	2,357	289,604	11,130	2,552	211,492	10,710	2,749	326,115	16,829	296	17,456	716
Automotive dealers and service stations	6,000	666,516	32,925	2,581	265,612	13,761	4,628	549,532	22,725	1,030	83,252	4,893
Eating and drinking places	5,935	245,721	11,341	2,774	88,542	9,007	13,324	408,594	43,762	683	23,429	2,213
Direct selling organizations	9,569	27,018	-402	1,386	11,725	2,655	11,775	61,667	6,609	1,725	3,502	-132
Other retail trade	10,641	397,462	30,098	5,371	194,998	21,293	11,716	681,031	61,470	1,473	55,978	5,038
Wholesale and retail trade not allocable	(*)	(*)	(*)	857	52,780	5,596	(*)	(*)	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	12,185	170,693	61,328	2,678	33,484	17,816	14,567	216,343	89,323	1,829	14,365	5,365
Finance	591	3,141	978	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	3,509	55,990	30,029	1,344	23,221	13,457	6,310	102,078	43,227	486	4,421	2,890
Real estate	8,085	111,562	30,321	1,323	10,254	4,403	8,064	112,728	45,128	1,263	7,367	2,914
Services	46,817	774,157	246,771	14,447	281,815	120,059	52,437	792,474	268,240	5,021	58,606	16,33[illegible]
Hotels and other lodging places	2,117	49,882	5,232	(*)	(*)	(*)	3,587	61,070	5,147	745	17,105	2,017
Personal services	9,309	104,524	23,153	2,792	41,449	11,640	10,815	141,169	38,223	1,013	7,736	1,863
Business services	7,633	67,447	23,659	1,158	14,398	5,547	8,252	74,507	23,596	(*)	(*)	(*)
Automobile repair and services	3,447	82,571	11,329	(*)	(*)	(*)	4,224	126,254	14,168	(*)	(*)	(*)
Amusement and recreation services, except motion pictures	4,064	31,472	-1,879	1,505	11,356	577	4,594	36,027	2,335	738	2,982	-913
Medical and health services	5,370	274,478	124,417	2,538	113,631	63,124	7,388	238,234	130,520	633	18,107	9,249
Offices of physicians	1,729	92,896	53,667	1,078	71,892	44,243	2,737	115,419	70,580	127	8,657	5,019
Offices of dentists	1,563	100,351	46,898	373	18,700	11,073	1,795	82,087	42,260	(*)	(*)	(*)
Other medical services	2,078	81,231	23,852	1,087	23,039	7,808	2,856	40,728	17,680	(*)	(*)	(*)
Legal services	1,992	54,196	28,605	1,402	30,976	22,425	1,966	46,286	29,109	(*)	(*)	(*)
Other services	12,885	113,587	32,255	3,242	41,261	14,026	11,611	68,927	25,142	1,190	5,024	1,185
Nature of business not allocable	(*)	(*)	(*)	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: United States total includes returns with Puerto Rican addresses. However, data for these returns are not shown separately because of the small number of sample returns on which they were based.

PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.[illegible]—RECEIPTS, DEPRECIATION, DEPRECIABLE PROPERTY, AND NET PROFIT, BY INDUSTRY AND SIZE OF BUSINESS RECEIPTS

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Depreciation	Depreciable property	Net profit (less loss)	Size of business receipts: Under $10,000 — Number of businesses	Business receipts	Depreciation	Depreciable property	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All industries	6,411,158	232,574,086	10,914,506	104,264,211	36,747,344	3,116,117	10,779,744	1,979,665	20,265,157	-201,605
Agriculture, forestry, and fishing	2,443,879	45,560,473	5,150,032	50,182,486	4,328,200	1,478,453	4,830,052	1,163,505	11,915,173	-877,275
Farms	2,303,615	42,928,735	4,925,854	48,454,132	3,876,862	1,390,237	4,565,357	1,106,046	11,481,964	-870,388
Field crop	795,605	12,545,536	1,752,574	16,561,539	2,361,883	466,038	1,783,617	362,641	4,075,873	53,736
Fruit, tree nut, and vegetable	105,741	2,204,960	240,178	2,675,734	177,957	65,793	184,470	49,773	585,012	-60,618
Horticultural specialty	12,754	342,054	18,954	211,191	48,345	6,539	16,288	3,021	34,480	-1,451
Livestock	1,206,034	27,035,629	2,734,157	27,168,650	1,522,425	682,160	2,410,558	573,157	5,531,281	-576,502
Animal specialty	45,672	273,858	55,528	545,201	-85,776	40,609	63,720	30,813	302,781	-88,571
Farms not allocable	137,209	526,698	124,463	1,291,817	-147,972	129,098	106,704	86,641	952,537	-196,982
Landscape and horticultural services	47,267	785,406	61,807	357,211	188,643	28,458	115,894	15,137	82,908	42,607
Other agricultural services, forestry, and fishing	92,997	1,846,332	162,371	1,371,143	262,695	59,758	148,801	42,322	350,301	-49,494
Mining	33,890	1,472,066	135,635	1,369,105	-10,403	20,109	50,110	13,840	135,408	-52,255
Construction	451,151	22,488,286	715,935	4,996,910	3,047,448	155,766	734,244	82,014	588,312	238,303
General contractors and operative builders	104,066	9,633,748	242,992	1,773,630	805,600	24,450	118,066	14,956	108,860	18,554
Building contractors and operative builders	86,375	8,414,004	146,452	1,108,024	658,952	19,289	97,871	9,653	74,411	16,218
Other general contractors	17,691	1,219,744	96,540	665,606	146,648	5,161	20,195	5,303	34,449	2,336
Special trade contractors	327,140	12,216,347	442,305	3,031,336	2,143,175	122,676	578,636	63,356	447,488	207,522
Plumbing, heating, and air conditioning	53,259	2,796,132	66,781	493,701	425,999	11,802	61,667	4,594	34,492	13,944
Painting, paper hanging, and decorating	41,574	1,014,608	28,924	190,813	233,693	16,688	73,738	5,832	36,848	33,660
Electrical work	28,733	1,475,873	31,867	242,945	243,745	7,783	37,339	3,119	25,158	10,310
Masonry, stonework, and plastering	36,022	1,642,639	40,068	256,207	280,948	10,356	53,931	5,158	31,266	23,922
Carpentering and flooring	81,467	1,663,880	49,510	328,348	424,136	46,977	226,553	18,575	133,130	115,064
Contractors, not elsewhere classified	86,085	3,623,215	225,155	1,519,322	534,654	29,070	125,408	26,078	186,594	10,622
Contractors not allocable	19,945	638,191	30,638	191,944	98,673	8,640	37,542	3,702	31,964	12,227
Manufacturing	148,072	7,007,437	335,336	2,718,307	830,120	66,937	221,534	34,044	321,943	-4,403
Lumber and wood products, except furniture	37,451	1,757,872	141,918	873,119	187,617	14,947	56,208	10,314	66,375	8,260
Printing, publishing, and allied industries	26,923	948,282	39,884	394,839	146,712	12,341	40,077	5,564	69,126	-2,853
Machinery, except electrical	18,338	747,025	37,907	357,247	142,209	7,609	23,651	5,469	50,407	2,286
Other manufacturing industries	65,360	3,554,258	115,627	1,093,102	353,582	32,040	101,598	12,697	136,035	-12,096
Transportation, communication, electric, gas, and sanitary services	232,429	6,758,549	776,748	4,735,446	881,608	88,687	390,124	85,228	523,216	41,184
Local and interurban passenger transit	29,132	382,965	48,783	303,021	96,795	18,919	97,956	15,490	91,153	37,191
Trucking and warehousing	164,344	5,200,558	630,441	3,636,842	649,747	49,394	233,206	49,115	284,751	13,829
Other transportation	16,686	699,743	50,705	503,064	36,601	8,189	29,435	13,333	106,605	-14,480
Communication, electric, gas, and sanitary services	22,267	475,283	46,819	292,519	98,465	12,185	29,527	7,290	40,707	4,644
Wholesale and retail trade	1,184,876	104,468,119	1,517,509	15,242,435	6,849,903	285,121	1,075,005	112,159	1,189,597	-97,297
Wholesale trade	182,068	25,630,607	319,287	2,426,557	1,698,620	38,947	153,948	19,828	163,953	-6,927
Machinery, equipment, and supplies	25,177	3,276,327	43,551	376,058	245,757	5,076	23,019	2,727	21,038	-1,165
Groceries and related products	24,871	6,565,989	52,909	414,376	250,610	1,793	5,519	918	6,956	908
Farm product raw materials	7,805	4,116,245	24,198	218,106	50,203	1,127	3,233	304	2,305	-1,240
Other wholesale trade	124,215	11,672,046	198,629	1,618,017	1,152,050	30,951	122,177	15,879	133,654	-5,430
Retail trade	980,202	77,435,760	1,174,359	12,384,401	5,019,606	236,128	881,014	88,403	978,600	-92,382
Building materials and garden supplies	42,149	4,115,290	67,845	663,626	314,840	7,415	25,785	3,590	39,193	-5,375
General merchandise stores	23,703	1,967,278	24,616	305,251	127,350	2,662	10,623	966	13,129	-869
Food stores	136,168	15,848,529	174,836	2,041,410	736,156	11,553	51,767	3,448	48,493	-979
Grocery stores	103,372	13,485,699	134,357	1,614,307	549,787	6,162	31,857	1,812	31,147	331
Other food stores	32,796	2,362,830	40,479	427,103	186,369	5,391	19,910	1,636	17,346	-1,310
Automotive dealers and service stations	179,885	25,374,903	218,613	2,066,484	1,205,598	14,280	73,790	5,962	63,200	-2,218
Motor vehicles dealers	20,401	5,271,169	28,295	377,412	179,005	3,719	16,763	1,574	14,794	1,001
Gasoline service stations	134,571	17,247,701	151,439	1,294,679	856,127	5,781	35,858	2,736	34,881	719
Other automotive dealers	24,913	2,855,133	38,879	394,393	170,466	4,780	21,169	1,652	13,525	-3,938
Apparel and accessory stores	39,086	2,737,840	33,629	349,069	279,078	7,483	35,211	1,844	18,749	-1,002
Furniture and home furnishings stores	57,677	4,522,262	75,326	754,658	361,103	13,415	53,404	5,274	57,144	-1,286
Eating places	123,589	6,866,253	218,077	2,459,621	564,296	19,995	109,933	12,232	152,835	-11,991
Drinking places	64,332	2,770,309	81,410	1,059,936	289,934	6,945	42,097	4,109	55,596	-4,825
Drug stores and proprietary stores	17,575	2,456,396	26,591	289,130	264,092	(*)	(*)	(*)	(*)	(*)
Liquor stores	19,872	2,721,490	25,372	288,254	153,614	(*)	(*)	(*)	(*)	(*)
Used merchandise stores	27,461	448,693	17,441	186,236	26,830	18,882	87,304	9,779	99,878	-12,458
Direct selling organizations	92,353	873,607	33,896	339,817	76,176	70,609	184,058	15,731	197,628	-15,621
Other retail trade	156,352	6,733,810	176,707	1,580,909	620,539	61,979	202,455	25,295	231,055	-35,898
Wholesale and retail trade not allocable	22,606	1,401,752	23,863	231,477	131,677	10,046	40,043	3,928	47,044	2,012
Finance, insurance, and real estate	301,449	6,933,625	367,009	4,926,648	2,218,163	156,194	556,267	91,740	1,142,305	53,362
Finance	12,493	421,402	12,453	107,359	82,455	6,434	22,159	4,112	27,478	-7,565
Insurance agents, brokers, and service	86,875	2,544,299	64,778	490,845	1,039,916	30,525	136,542	9,793	84,625	33,355
Real estate	202,081	3,967,924	289,778	4,328,444	1,095,792	119,235	397,566	77,835	1,030,202	27,572
Operators and lessors of buildings	16,423	504,518	104,929	2,145,070	-41,608	10,450	35,781	13,638	250,603	-15,990
Lessors, other than buildings	36,003	105,167	33,325	531,078	-18,623	34,135	59,642	24,886	394,783	-25,184
Real estate agents, brokers, and managers	130,320	2,612,557	126,453	1,351,129	951,097	68,212	278,673	35,498	343,624	72,429
Other real estate	19,335	745,682	25,071	301,167	204,926	6,438	23,470	3,813	41,192	-3,683

*Not at end of table.

PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table [illegible]—RECEIPTS, DEPRECIATION, DEPRECIABLE PROPERTY, AND NET PROFIT, BY INDUSTRY AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Depreciation	Depreciable property	Net profit (less loss)	Size of business receipts: Under $10,000				
						Number of businesses	Business receipts	Depreciation	Depreciable property	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Services	1,600,553	37,335,084	1,898,199	19,928,620	12,556,399	855,314	2,894,[illegible]76	391,539	4,393,314	494,004
Hotels and other lodging places	76,771	1,898,343	284,784	4,[illegible]1,717	94,987	36,313	141,56[illegible]	43,707	849,566	-39,200
Tourist courts and motels	36,852	1,184,580	179,593	3,059,010	77,695	13,262	60,477	20,644	462,280	-17,968
Trailer parks and camps	22,172	380,455	68,996	932,309	10,010	11,035	37,627	13,639	200,295	-16,138
Other lodging places	17,747	330,308	36,195	650,398	7,282	12,016	43,460	9,424	186,991	-5,094
Personal services	359,370	5,150,420	335,152	3,444,886	1,120,938	230,016	894,367	76,221	930,544	303,573
Coin-operated laundries and dry cleaning	24,875	482,242	76,775	651,543	39,[illegible]51	10,515	54,426	13,063	129,392	-4,010
Other laundry, cleaning, and garment services	41,660	1,073,[illegible]76	76,290	76[illegible],566	153,611	17,583	76,862	7,503	96,873	8,831
Beauty shops	150,280	1,[illegible]731	69,334	758,918	394,674	105,410	415,823	27,008	361,805	152,244
Barber shops	53,344	473,418	18,517	199,728	213,795	38,782	200,116	8,925	107,538	121,116
Other personal services	89,211	1,473,253	94,236	1,070,131	325,407	57,726	147,140	19,722	234,936	25,392
Business services	201,160	3,429,166	209,117	1,596,113	869,807	126,201	402,266	59,330	535,655	80,545
Services to buildings	33,618	565,899	31,686	170,879	144,034	19,711	78,516	7,745	42,475	27,037
Management and public relations	41,318	556,295	25,732	275,088	221,333	27,901	75,730	9,825	123,995	4,718
Other business services	126,224	2,306,972	151,699	1,150,146	504,440	78,589	248,020	41,760	369,185	48,790
Automobile repair and services	114,833	3,588,805	162,568	1,495,392	480,418	41,122	163,193	29,056	250,096	10,399
Automobile repair shops	91,435	3,052,410	87,611	941,528	435,623	28,116	116,965	11,176	117,070	16,352
General automobile repair shops	56,159	1,704,200	51,547	556,029	237,207	19,901	85,595	8,167	84,652	9,856
Other automobile repair	35,276	1,348,210	36,064	385,499	198,416	8,215	31,370	3,009	32,418	6,496
Automobile parking and other services	23,398	536,395	74,957	553,864	44,795	13,006	46,228	17,880	133,026	-5,953
Repair services, except automobile	129,487	2,006,733	85,016	721,364	421,540	80,236	279,248	28,373	254,313	47,495
Amusement and recreation services, including motion pictures	120,651	1,671,060	188,392	1,617,848	73,496	89,931	249,517	61,404	461,267	-87,687
Producers, orchestras, and entertainers	42,981	405,215	21,444	144,186	121,657	36,105	110,295	13,173	86,785	19,282
Other amusement and recreation services	77,670	1,265,845	166,948	1,473,662	-48,161	53,826	139,222	48,231	374,482	-106,969
Medical and health services	263,741	13,[illegible],204	408,485	4,283,581	6,788,209	47,286	204,417	24,803	295,513	36,407
Offices of physicians	118,798	6,931,676	184,042	1,670,646	4,028,586	17,592	73,686	10,030	120,031	8,082
Other medical and health services	144,943	6,532,528	224,443	2,612,935	2,759,623	29,694	130,731	14,773	175,482	28,325
Legal services	83,765	2,978,124	79,808	617,027	1,575,696	19,931	80,319	9,103	80,908	17,538
Educational services	66,291	510,655	36,126	458,468	122,351	56,002	148,208	18,288	253,796	48,771
Engineering and architectural services	39,336	1,091,544	34,567	311,750	349,193	20,209	67,338	8,693	95,524	15,566
Accounting, auditing, and bookkeeping services	79,584	1,023,662	44,209	389,497	471,013	55,262	149,811	15,804	168,126	64,783
Certified public accountants	18,626	494,560	16,962	122,971	227,474	8,150	29,740	2,870	25,581	10,537
Other accounting, auditing, and bookkeeping services	60,958	529,102	27,247	266,526	243,539	47,112	120,071	12,934	142,545	54,246
Other services	65,564	525,368	29,975	350,977	182,751	52,805	113,828	16,757	218,006	-4,186
Nature of business not allocable	14,859	550,447	18,103	164,254	45,906	9,536	28,332	5,596	55,889	2,772

Footnote at end of table.

PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.1—RECEIPTS, DEPRECIATION, DEPRECIABLE PROPERTY, AND NET PROFIT, BY INDUSTRY AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Size of business receipts—Continued									
	$10,000 under $25,000					$25,000 under $50,000				
	Number of businesses	Business receipts	Depreciation	Depreciable property	Net profit (less loss)	Number of businesses	Business receipts	Depreciation	Depreciable property	Net profit (less loss)
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All industries	1,285,253	21,106,670	2,009,439	19,145,329	5,034,384	891,141	31,725,059	2,272,667	20,862,693	7,284,470
Agriculture, forestry, and fishing	506,514	8,239,939	1,143,457	11,551,124	1,449,694	285,718	9,932,811	1,281,091	11,999,148	1,810,672
Farms	480,757	7,823,347	1,096,226	11,188,178	1,346,289	271,923	9,446,378	1,233,257	11,671,667	1,702,277
Field crop	188,086	3,031,327	426,602	4,168,070	733,423	93,134	3,223,613	451,948	3,912,145	822,998
Fruit, tree nut, and vegetable	18,878	296,240	41,764	504,230	35,349	11,543	400,296	44,817	492,233	57,262
Horticultural specialty	2,513	44,153	3,000	42,433	6,752	1,668	56,063	3,529	32,462	11,085
Livestock	264,056	4,334,516	610,867	6,333,929	556,099	162,173	5,651,436	718,071	7,104,819	798,025
Animal specialty	3,093	50,689	6,311	64,927	1,643	1,117	39,924	4,664	50,107	1,100
Farms not allocable	4,131	66,422	7,682	74,589	13,023	2,288	75,046	10,228	79,901	11,807
Landscape and horticultural services	10,763	181,810	12,154	79,909	59,097	5,009	174,927	17,178	90,382	39,077
Other agricultural services, forestry, and fishing	14,994	234,782	35,077	283,037	44,308	8,786	311,506	30,656	237,099	69,318
Mining	4,172	70,100	9,168	76,763	-803	3,062	115,939	13,060	137,769	-942
Construction	105,270	1,734,153	111,653	719,053	540,882	79,426	2,826,669	118,050	790,426	610,675
General contractors and operative builders	18,338	314,415	25,171	163,488	73,654	17,502	616,957	31,769	208,796	104,282
Building contractors and operative builders	14,600	246,562	14,630	101,178	53,014	14,042	490,358	17,199	120,523	76,141
Other general contractors	3,738	67,853	10,541	62,310	20,640	3,460	126,599	14,570	88,273	28,141
Special trade contractors	81,581	1,339,860	79,360	518,806	441,309	59,135	2,112,668	83,578	560,781	489,551
Plumbing, heating, and air conditioning	12,497	196,183	10,362	77,649	46,386	12,286	457,793	13,484	96,406	99,460
Painting, paper hanging, and decorating	13,533	217,197	7,881	61,338	82,140	6,968	238,126	7,203	42,983	54,042
Electrical work	6,342	102,349	4,233	29,931	33,973	6,346	229,194	6,414	52,729	61,416
Masonry, stonework, and plastering	8,639	143,271	6,607	36,555	43,830	8,056	290,980	8,191	48,800	75,767
Carpentering and flooring	17,254	281,331	11,994	70,800	122,789	10,828	369,828	8,645	56,366	92,459
Contractors, not elsewhere classified	23,316	399,529	38,283	242,533	112,191	14,651	526,747	39,641	263,497	106,407
Contractors not allocable	5,351	79,878	7,122	36,759	25,919	2,789	97,044	2,703	20,849	16,842
Manufacturing	25,207	411,212	32,771	275,694	88,552	21,918	805,335	48,210	367,992	170,413
Lumber and wood products, except furniture	8,379	131,266	11,780	70,010	23,665	6,846	243,127	24,043	140,308	38,240
Printing, publishing, and allied industries	4,720	73,621	4,594	45,037	16,908	4,396	160,878	7,007	60,831	39,439
Machinery, except electrical	3,101	54,078	5,757	52,119	20,001	3,231	127,173	6,189	58,811	36,989
Other manufacturing industries	9,007	152,247	10,640	108,528	27,978	7,445	274,157	10,971	108,042	55,745
Transportation, communication, electric, gas, and sanitary services	78,291	1,283,092	184,356	1,059,200	273,024	36,877	1,271,566	167,156	938,356	244,035
Local and interurban passenger transit	7,581	97,909	10,421	54,302	34,013	1,063	38,323	5,010	31,218	9,147
Trucking and warehousing	61,526	1,032,053	157,365	878,229	197,846	32,229	1,106,060	155,842	859,622	202,525
Other transportation	3,603	54,361	6,897	71,463	8,565	2,086	77,593	3,149	26,230	14,825
Communication, electric, gas, and sanitary services	5,581	98,769	9,673	55,206	32,600	1,499	49,590	3,155	21,286	17,538
Wholesale and retail trade	185,060	3,166,309	125,358	1,341,169	437,714	203,361	7,462,573	205,755	2,127,493	901,852
Wholesale trade	36,166	611,868	25,686	195,935	196,704	31,051	1,117,240	39,890	286,978	313,538
Machinery, equipment, and supplies	3,849	72,665	2,644	18,520	18,680	4,600	162,340	5,761	44,595	36,786
Groceries and related products	3,442	55,631	2,461	20,631	20,682	3,952	148,168	4,007	23,817	28,524
Farm product raw materials	1,610	22,487	1,546	10,662	1,150	355	14,577	917	7,817	1,773
Other wholesale trade	27,265	461,085	19,035	146,122	156,192	22,144	792,155	29,205	210,749	246,455
Retail trade	145,136	2,494,033	96,029	1,121,184	224,846	169,761	6,256,694	163,878	1,821,158	567,365
Building materials and garden supplies	6,046	102,218	4,251	47,356	11,695	8,028	296,128	10,700	104,301	31,279
General merchandise stores	3,365	58,135	1,634	27,052	2,451	5,016	192,193	2,811	38,012	9,990
Food stores	14,008	251,911	6,705	97,144	8,734	28,422	1,052,934	20,694	275,407	66,095
Grocery stores	11,020	194,483	4,220	66,154	5,118	19,679	727,774	12,414	170,252	30,092
Other food stores	2,988	57,428	2,485	30,990	3,616	8,743	325,160	8,280	105,155	36,003
Automotive dealers and service stations	14,038	249,399	6,073	59,938	9,928	19,877	752,017	13,148	139,148	46,477
Motor vehicle dealers	1,906	30,865	600	7,508	4,287	2,329	82,919	2,812	28,518	6,740
Gasoline service stations	9,339	166,263	3,874	40,627	7,479	14,471	552,854	7,240	78,700	35,554
Other automotive dealers	2,793	52,271	1,599	11,803	-1,838	3,077	116,244	3,096	31,930	4,183
Apparel and accessory stores	5,947	99,600	2,043	22,653	10,071	8,180	301,069	4,873	56,245	29,543
Furniture and home furnishings stores	9,050	154,320	5,748	45,512	21,970	8,839	326,106	7,145	77,537	33,414
Eating places	28,064	490,109	24,236	320,744	30,119	30,610	1,123,754	41,879	446,273	109,874
Drinking places	15,050	269,230	11,719	171,961	31,134	23,290	846,603	26,541	351,216	83,811
Drug stores and proprietary stores	(*)	(*)	(*)	(*)	(*)	3,114	117,001	2,233	24,657	18,456
Liquor stores	1,501	29,906	740	12,913	2,362	2,459	104,784	1,896	25,763	5,521
Used merchandise stores	4,297	66,374	2,814	38,019	7,430	2,506	84,041	2,180	21,212	6,943
Direct selling organizations	13,714	212,221	9,130	67,327	35,456	4,819	178,194	4,113	28,304	28,090
Other retail trade	29,373	497,387	20,761	207,320	52,455	24,601	881,870	25,665	233,083	97,872
Wholesale and retail trade not allocable	3,758	60,408	3,643	24,050	16,164	2,549	88,639	1,987	19,357	20,949
Finance, insurance, and real estate	72,204	1,185,606	66,071	673,955	583,725	44,068	1,532,481	62,327	640,966	782,381
Finance	2,633	41,179	2,056	13,850	12,772	2,221	80,545	3,656	36,334	39,792
Insurance agents, brokers, and service	26,545	447,506	16,949	132,439	260,679	18,839	654,529	19,010	129,329	393,469
Real estate	43,026	696,921	47,066	527,666	310,274	23,008	797,407	39,661	475,303	349,120
Operators and lessors of buildings	2,570	41,128	9,647	194,308	217	1,535	49,980	9,638	179,611	2,575
Lessors, other than buildings	1,368	19,998	4,189	68,109	-271	422	14,582	2,221	33,982	6,277
Real estate agents, brokers, and managers	34,695	563,023	30,330	238,773	275,283	16,715	578,725	22,634	211,913	273,526
Other real estate	4,393	72,772	2,900	26,476	35,045	4,336	154,120	5,168	49,797	66,742

Footnote at end of table.

PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.[illegible]—RECEIPTS, DEPRECIATION, DEPRECIABLE PROPERTY, AND NET PROFIT, BY INDUSTRY AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Size of business receipts—Continued									
	$10,000 under $25,000					$25,000 under $50,000				
	Number of businesses	Business receipts	Depreciation	Depreciable property	Net profit (less loss)	Number of businesses	Business receipts	Depreciation	Depreciable property	Net profit (less loss)
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Services	306,403	4,976,328	334,912	3,435,849	1,652,527	215,608	7,741,871	374,459	3,830,595	2,758,986
Hotels and other lodging places	19,652	325,760	63,695	1,324,124	17,838	11,806	412,294	60,033	946,371	40,649
Tourist courts and motels	10,391	176,098	35,273	629,116	11,294	6,923	246,665	39,668	657,254	27,703
Trailer parks and camps	6,730	112,854	23,399	311,631	1,745	2,964	98,195	14,184	193,654	8,222
Other lodging places	2,531	36,808	5,023	83,377	4,799	1,919	67,434	6,181	95,463	4,724
Personal services	73,483	1,150,016	72,732	665,144	294,234	35,145	1,234,506	73,749	701,162	225,891
Coin-operated laundries and dry cleaning	8,675	142,057	23,269	177,636	9,773	3,884	133,355	20,891	173,714	13,685
Other laundry, cleaning, and garment services	10,212	169,425	13,193	126,182	43,090	8,463	304,195	18,114	182,041	40,913
Beauty shops	27,307	435,679	16,676	161,591	105,182	12,588	434,909	15,011	131,704	85,662
Barber shops	12,517	175,059	[illegible],527	62,253	7[illegible],104	1,615	54,467	1,395	11,916	13,562
Other personal services	14,772	227,796	13,067	137,482	63,085	8,595	307,580	18,338	201,787	72,069
Business services	41,458	644,813	37,474	255,147	260,243	19,199	666,679	33,136	231,738	226,461
Services to buildings	7,713	123,194	6,799	40,283	51,099	4,275	149,204	9,037	40,474	36,253
Management and public relations	7,416	117,508	5,769	53,962	59,720	3,850	133,975	4,712	38,810	68,646
Other business services	26,329	404,111	24,906	160,902	149,424	11,074	383,500	19,387	152,454	121,562
Automobile repair and services	30,651	501,336	35,183	292,263	107,254	22,964	808,198	30,515	325,197	131,927
Automobile repair shops	25,356	417,477	18,051	166,212	101,147	20,249	720,535	20,499	258,482	113,838
General automobile repair shops	15,007	243,270	10,753	102,540	58,459	11,376	405,537	12,578	162,120	59,901
Other automobile repair	10,349	174,207	[illegible],298	63,672	42,688	8,873	314,998	7,921	96,362	53,937
Automobile parking and other services	5,295	83,859	17,132	126,051	6,107	2,715	87,663	10,016	66,715	18,089
Repair services, except automobile	26,403	439,737	19,661	153,152	148,962	14,011	487,362	16,442	139,373	101,676
Amusement and recreation services, including motion pictures	15,660	241,491	26,912	242,488	25,988	8,551	317,726	36,541	334,311	26,316
Producers, orchestras, and entertainers	4,466	63,418	3,190	17,139	22,983	1,241	45,210	1,170	10,112	10,405
Other amusement and recreation services	11,194	178,073	23,722	225,349	[illegible],005	7,310	272,516	35,371	324,199	15,911
Medical and health services	43,522	74[illegible],918	38,340	436,522	335,987	61,185	2,302,063	77,717	774,923	1,235,978
Offices of physicians	15,298	266,920	15,551	139,748	127,482	25,549	970,883	30,479	268,753	574,936
Other medical and health services	28,224	480,998	22,789	296,774	208,505	35,636	1,331,180	47,238	506,170	661,042
Legal services	22,281	382,860	15,465	112,420	195,957	23,110	822,746	21,857	159,406	476,197
Educational services	5,646	87,882	6,043	74,327	25,418	2,724	95,523	5,109	57,260	16,418
Engineering and architectural services	8,529	145,932	6,298	61,740	72,375	5,114	177,959	6,411	47,521	75,891
Accounting, auditing, and bookkeeping services	10,747	174,382	7,265	53,711	104,507	8,855	308,506	10,045	85,841	154,693
Certified public accountants	3,029	49,795	2,490	16,588	30,698	4,279	146,763	4,271	26,947	81,755
Other accounting, auditing, and bookkeeping services	7,718	124,587	4,775	37,123	73,809	4,576	161,743	5,774	58,894	72,938
Other services	8,371	134,201	5,844	64,811	63,764	2,944	108,309	2,904	27,492	46,889
Nature of business not allocable	2,132	39,931	1,693	12,522	9,069	1,103	35,814	2,559	29,948	6,398

Footnote at end of table.

PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.6—RECEIPTS, DEPRECIATION, DEPRECIABLE PROPERTY, AND NET PROFIT, BY INDUSTRY AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimated based on samples—money amounts are in thousands of dollars]

Industry	Size of business receipts—Continued									
	$50,000 under $100,000					$100,000 or more				
	Number of businesses	Business receipts	Depreciation	Depreciable property	Net profit (less loss)	Number of businesses	Business receipts	Depreciation	Depreciable property	Net profit (less loss)
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All industries	616,108	43,245,301	1,995,807	18,412,828	8,908,775	502,539	125,717,312	2,656,928	25,578,204	9,721,320
Agriculture, forestry, and fishing	117,933	7,986,843	858,603	8,013,278	1,210,264	55,261	14,570,828	703,376	6,703,763	734,845
Farms	109,721	7,414,845	822,867	7,709,085	1,063,880	50,977	13,678,808	667,458	6,403,238	634,804
Field crop	35,673	2,424,670	308,537	2,626,714	494,494	12,674	2,082,309	202,846	1,778,737	257,232
Fruit, tree nut, and vegetable	5,718	401,777	41,403	416,205	58,249	3,809	922,177	62,421	678,054	87,715
Horticultural specialty	1,409	96,881	4,244	42,613	17,867	625	128,669	5,160	59,203	14,092
Livestock	65,456	4,384,248	455,072	4,501,769	485,713	32,789	10,254,871	376,990	3,696,852	259,090
Animal specialty	478	38,210	5,886	55,564	-994	375	81,315	7,854	71,822	1,046
Farms not allocable	987	69,059	7,725	66,220	8,551	705	209,467	12,187	118,570	15,629
Landscape and horticultural services	2,130	153,306	10,048	51,725	29,259	907	159,469	7,290	52,287	18,603
Other agricultural services, forestry, and fishing	6,082	418,692	25,688	252,468	117,125	3,377	732,551	28,628	248,238	81,438
Mining	3,352	240,741	20,589	231,443	16,915	3,195	995,176	78,978	787,722	26,682
Construction	56,980	4,055,190	132,147	929,803	625,385	53,709	13,138,030	272,071	1,969,316	1,032,203
General contractors and operative builders	17,200	1,239,570	41,197	315,967	165,235	26,576	7,344,740	129,899	976,519	443,875
Building contractors and operative builders	14,780	1,067,848	24,530	190,825	138,277	23,664	6,511,365	80,440	621,087	375,302
Other general contractors	2,420	171,722	16,667	125,142	26,958	2,912	833,375	49,459	355,432	68,573
Special trade contractors	37,844	2,682,309	82,514	563,230	439,933	25,904	5,502,874	133,497	941,031	564,860
Plumbing, heating, and air conditioning	10,119	733,105	16,159	126,273	119,708	6,555	1,347,384	22,182	158,881	146,501
Painting, paper hanging, and decorating	3,023	210,287	4,482	26,043	35,108	1,362	275,260	3,526	23,601	28,743
Electrical work	4,518	317,021	7,090	47,423	50,947	3,744	789,970	11,011	87,704	87,099
Masonry, stonework, and plastering	5,644	391,891	8,566	57,369	62,103	3,327	762,566	11,546	82,217	75,326
Carpentering and flooring	3,817	268,335	4,685	30,841	45,874	2,591	517,833	5,611	37,211	47,950
Contractors, not elsewhere classified	10,723	761,670	41,532	275,281	126,193	8,325	1,809,861	79,621	551,417	179,241
Contractors not allocable	1,936	133,311	8,436	50,606	20,217	1,229	290,416	8,675	51,766	23,468
Manufacturing	17,029	1,198,073	65,266	445,581	190,912	16,981	4,371,283	155,045	1,307,097	384,646
Lumber and wood products, except furniture	3,434	231,609	26,570	138,962	31,218	3,845	1,095,662	69,211	457,464	86,234
Printing, publishing, and allied industries	2,966	211,249	8,173	72,153	37,812	2,500	462,457	14,546	147,692	55,406
Machinery, except electrical	2,611	187,940	8,412	73,283	41,189	1,786	354,183	12,080	122,627	41,744
Other manufacturing industries	8,018	567,275	22,111	161,183	80,693	8,850	2,458,981	59,208	579,314	201,262
Transportation, communication, electric, gas, and sanitary services	17,108	1,179,489	140,292	830,544	154,807	11,466	2,634,278	199,716	1,384,130	168,558
Local and interurban passenger transit	1,105	82,138	11,184	74,416	13,370	464	66,639	6,678	51,932	3,074
Trucking and warehousing	12,445	841,719	104,717	553,053	108,087	8,750	1,987,520	163,402	1,061,187	127,460
Other transportation	1,445	107,012	11,959	127,135	11,593	1,363	431,342	15,367	171,631	16,098
Communication, electric, gas, and sanitary services	2,113	148,620	12,432	75,940	21,757	889	148,777	14,269	99,380	21,926
Wholesale and retail trade	220,060	15,806,293	294,422	2,934,662	1,535,276	291,274	76,957,939	779,815	7,649,514	4,072,358
Wholesale trade	27,417	1,985,647	45,364	338,367	324,645	48,487	21,761,904	188,519	1,641,324	870,660
Machinery, equipment, and supplies	3,964	284,717	5,757	43,482	45,320	7,688	2,733,586	26,662	248,423	146,136
Groceries and related products	4,935	362,260	5,481	41,105	36,511	10,749	5,994,411	40,042	321,867	163,985
Farm product raw materials	1,344	98,655	2,729	22,586	6,963	3,369	3,977,293	18,702	174,736	41,557
Other wholesale trade	17,174	1,240,015	31,397	231,194	235,851	26,681	9,056,614	103,113	896,298	518,982
Retail trade	190,308	13,655,573	246,822	2,572,592	1,193,262	238,869	54,148,446	579,227	5,890,867	3,126,515
Building materials and garden supplies	8,080	575,077	11,013	108,320	67,726	12,580	3,116,082	38,291	364,456	209,515
General merchandise stores	6,771	478,292	7,109	83,350	35,918	5,889	1,228,035	12,096	143,708	79,860
Food stores	36,987	2,680,050	34,838	369,625	183,826	45,198	11,811,867	109,151	1,250,741	478,480
Grocery stores	27,859	2,030,383	23,496	266,038	123,132	38,652	10,501,202	92,415	1,080,716	391,114
Other food stores	9,128	649,667	11,342	103,587	60,694	6,546	1,310,665	16,736	170,025	87,366
Automotive dealers and service stations	42,671	3,179,222	40,433	405,305	173,156	89,019	21,119,575	152,997	1,398,893	978,255
Motor vehicle dealers	1,946	150,158	1,752	29,890	4,061	10,501	4,990,464	21,557	296,702	162,916
Gasoline service stations	36,197	2,704,572	32,733	321,109	149,267	68,783	13,788,154	104,856	819,362	663,108
Other automotive dealers	4,528	324,492	5,948	54,306	19,828	9,735	2,340,957	26,584	282,829	152,231
Apparel and accessory stores	8,943	641,887	7,972	77,834	71,026	8,533	1,660,073	16,897	173,588	169,440
Furniture and home furnishings stores	11,432	823,399	16,947	144,570	84,870	14,941	3,165,033	40,212	429,895	222,135
Eating places	27,235	1,906,782	55,699	632,879	183,341	17,685	3,235,675	84,031	906,890	252,953
Drinking places	14,771	1,003,465	25,869	314,138	118,922	4,276	608,914	13,172	167,025	60,892
Drug stores and proprietary stores	3,575	280,462	3,418	38,433	34,633	10,059	2,044,613	20,708	222,240	210,004
Liquor stores	5,090	377,379	4,201	48,103	26,880	10,056	2,205,931	18,419	200,330	118,669
Used merchandise stores	1,130	74,331	964	11,577	11,054	646	136,643	1,704	15,550	13,861
Direct selling organizations	2,464	167,955	2,665	23,938	19,364	747	131,179	2,257	22,620	8,887
Other retail trade	21,159	1,467,272	35,694	314,520	182,546	19,240	3,684,826	69,292	594,931	323,564
Wholesale and retail trade not allocable	2,335	165,073	2,236	23,703	17,369	3,918	1,047,589	12,069	117,323	75,183
Finance, insurance, and real estate	19,514	1,326,832	47,747	612,560	522,319	9,469	2,332,439	99,124	1,856,862	276,376
Finance	727	47,840	1,262	8,338	21,185	478	229,679	1,367	21,359	16,271
Insurance agents, brokers, and service	7,278	490,970	16,465	81,784	229,674	3,688	814,752	8,561	62,668	122,739
Real estate	11,509	788,022	36,020	522,438	271,460	5,303	1,288,008	89,196	1,772,835	137,366
Operators and lessors of buildings	1,011	71,058	13,902	285,306	4,801	857	306,571	58,104	1,235,242	-33,211
Lessors, other than buildings	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate agents, brokers, and managers	7,641	526,821	17,116	184,637	201,305	3,057	665,315	20,875	372,182	128,554
Other real estate	2,820	188,226	4,587	43,770	65,279	1,348	307,094	8,603	139,932	41,543

Footnote at end of table.

PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.[illegible]—RECEIPTS, DEPRECIATION, DEPRECIABLE PROPERTY, AND NET PROFIT, BY INDUSTRY AND SIZE OF BUSINESS RECEIPTS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Size of business receipts—Continued									
	$50,000 under $100,000					$100,000 or more				
	Number of businesses	Business receipts	Depreciation	Depreciable property	Net profit (less loss)	Number of businesses	Business receipts	Depreciation	Depreciable property	Net profit (less loss)
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Services	163,264	11,391,760	434,831	4,402,366	4,643,055	59,964	10,331,049	362,458	3,866,496	3,007,827
Hotels and other lodging places	6,078	413,805	56,892	863,995	51,397	2,922	601,920	60,457	957,661	24,303
Tourist courts and motels	4,089	285,866	41,964	666,465	36,101	2,187	415,474	42,044	643,895	20,565
Trailer parks and camps	1,123	70,968	11,720	140,667	8,200	320	60,811	6,054	86,062	7,981
Other lodging places	866	56,971	3,208	56,863	7,096	415	125,635	12,359	227,704	-4,243
Personal services	15,112	1,025,127	65,525	627,580	183,695	5,614	846,404	46,925	520,456	119,545
Coin-operated laundries and dry cleaning	1,376	92,503	11,956	92,951	11,726	425	59,901	7,596	77,850	8,277
Other laundry, cleaning, and garment services	3,268	224,193	19,457	182,787	28,663	2,134	299,101	18,023	176,683	32,114
Beauty shops	4,444	282,092	8,453	80,107	41,928	531	79,228	2,186	23,711	9,658
Barber shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other personal services	5,844	416,282	25,321	267,901	98,049	2,274	374,455	17,788	228,025	66,812
Business services	9,856	684,876	38,794	277,969	163,405	4,446	1,030,532	40,383	295,604	139,153
Services to buildings	1,293	101,416	5,294	33,327	15,212	626	113,569	2,811	14,320	14,433
Management and public relations	1,577	107,084	2,621	18,468	50,935	574	121,998	2,805	39,853	37,314
Other business services	6,986	476,376	30,879	226,174	97,258	3,246	794,965	34,767	241,431	87,406
Automobile repair and services	13,404	952,061	31,675	297,345	129,508	6,692	1,164,017	36,139	330,491	101,330
Automobile repair shops	12,153	863,840	20,231	205,802	116,714	5,561	933,593	17,654	193,962	87,572
General automobile repair shops	6,972	497,603	10,998	107,855	67,822	2,903	472,195	9,051	98,862	41,169
Other automobile repair	5,181	366,237	9,233	97,947	48,892	2,658	461,398	8,603	95,100	46,403
Automobile parking and other services	1,251	88,221	11,444	91,543	12,794	1,131	230,424	18,485	136,529	13,758
Repair services, except automobile	6,781	471,237	13,146	111,722	82,291	2,056	329,149	7,394	62,804	41,116
Amusement and recreation services, including motion pictures	3,845	257,693	18,854	195,800	43,325	2,664	604,633	44,681	383,982	65,554
Producers, orchestras, and entertainers	535	36,285	1,166	11,863	13,239	634	150,007	2,745	18,287	55,748
Other amusement and recreation services	3,310	221,408	17,688	183,937	30,086	2,030	454,626	41,936	365,695	9,806
Medical and health services	84,265	5,949,816	166,667	1,676,106	3,212,995	27,483	4,259,990	100,958	1,100,517	1,966,842
Offices of physicians	43,287	3,109,265	77,653	687,486	1,893,341	17,072	2,510,922	50,329	454,628	1,424,745
Other medical and health services	40,978	2,840,551	89,014	988,620	1,319,654	10,411	1,749,068	50,629	645,889	542,097
Legal services	14,208	954,200	21,155	167,207	536,606	4,235	737,999	12,228	97,086	349,398
Educational services	1,662	120,247	5,520	58,143	26,649	257	58,795	1,166	14,942	5,095
Engineering and architectural services	3,233	228,799	5,240	40,259	76,161	2,251	471,516	7,925	66,706	109,200
Accounting, auditing, and bookkeeping services	3,911	270,286	8,362	61,734	106,455	809	120,677	2,733	20,085	40,595
Certified public accountants	2,539	174,543	5,338	39,960	71,250	629	93,719	1,993	13,895	33,234
Other accounting, auditing, and bookkeeping services	1,372	95,743	3,024	21,774	35,205	180	26,958	740	6,190	7,341
Other services	909	63,613	3,001	24,506	30,568	535	105,417	1,469	16,162	45,716
Nature of business not allocable	868	60,080	1,910	12,591	9,842	1,220	386,290	6,345	53,304	17,825

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Receipts not reported are included in the business receipts size class, "Under $10,000."

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Income tax after credits	Number of—		Business receipts	Adjusted gross income			Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss		Returns	Businesses		Total	Net profit (less loss)	Other income or loss	
	All industries							Agriculture, forestry, and fishing						
								Total						
Returns with and without adjusted gross income, total	9,268,799	10,172,792	275,993,721	113,970,220	39,113,220	74,857,000	16,396,165	3,150,260	3,206,381	51,596,105	33,588,565	5,228,996	28,359,569	4,576,432
Returns with adjusted gross income, total	8,976,395	9,832,803	261,872,823	115,929,868	40,830,972	75,098,896	16,396,165	3,031,146	3,084,309	48,227,585	34,280,764	5,925,418	28,355,346	4,576,432
Under $2,000	754,843	809,403	8,890,465	845,038	196,917	648,121	375	301,414	305,475	2,245,791	332,053	-5,052	337,105	49
$2,000 under $5,000	1,518,038	1,641,796	23,914,608	5,329,018	2,062,661	3,266,357	104,470	609,567	618,627	5,865,965	2,137,518	515,578	1,621,940	37,339
$5,000 under $10,000	2,450,363	2,676,514	51,121,636	18,282,192	6,068,360	12,213,832	1,140,114	904,366	919,233	12,163,608	6,708,284	1,362,632	5,345,652	408,532
$10,000 under $20,000	2,915,544	3,189,263	76,527,896	40,814,744	11,657,590	29,157,154	4,253,695	899,728	912,606	14,553,249	12,384,013	2,309,569	10,074,444	1,261,811
$20,000 under $50,000	1,135,802	1,275,333	71,784,302	32,566,062	14,184,585	18,381,477	5,379,183	265,416	274,525	9,616,871	7,444,107	1,592,601	5,851,506	1,210,608
$50,000 under $100,000	164,931	194,127	21,364,870	10,884,049	5,205,549	5,678,500	2,883,109	38,647	40,798	2,504,635	2,607,436	213,697	2,393,739	690,347
$100,000 under $500,000	35,515	44,396	7,718,774	5,555,255	1,409,604	4,145,651	1,963,197	11,384	12,326	1,177,329	1,875,189	-34,634	1,909,823	667,112
$500,000 under $1,000,000	946	1,360	314,635	637,128	28,287	608,841	267,557	435	499	47,869	294,396	-11,723	306,119	121,211
$1,000,000 or more	413	611	235,637	1,016,382	17,419	998,963	404,465	189	220	52,268	497,768	-17,250	515,018	179,423
Returns with no adjusted gross income	292,404	339,989	14,120,898	-1,959,648	-1,717,752	-241,896	-	119,114	122,072	3,368,520	-692,199	-696,422	4,223	-
	Agriculture, forestry, and fishing—Continued													
	Farms													
	Total							Field crop						
Returns with and without adjusted gross income, total	2,967,190	3,007,181	48,638,386	31,563,360	4,697,554	26,865,806	4,319,174	1,051,609	1,061,476	14,109,635	10,796,100	2,842,549	7,953,551	1,412,570
Returns with adjusted gross income, total	2,853,860	2,892,309	45,404,520	32,221,117	5,371,980	26,849,137	4,319,174	1,016,918	1,026,762	13,461,418	10,960,612	3,005,670	7,954,942	1,412,570
Under $2,000	287,044	289,921	2,108,365	315,254	-9,893	325,147	44	98,266	98,266	589,081	108,409	16,870	91,539	27
$2,000 under $5,000	575,232	582,813	5,571,820	2,019,466	465,132	1,554,334	35,408	222,174	223,429	1,728,175	775,068	281,634	493,434	14,662
$5,000 under $10,000	855,164	865,457	11,579,435	6,344,905	1,252,131	5,092,774	387,520	299,873	302,207	3,288,410	2,208,917	653,530	1,555,387	144,709
$10,000 under $20,000	841,181	849,948	13,709,843	11,565,658	2,144,152	9,421,506	1,176,888	287,830	290,997	4,482,890	3,997,198	1,124,681	2,872,517	415,477
$20,000 under $50,000	247,312	253,499	8,887,572	6,944,984	1,408,631	5,536,353	1,131,586	95,581	97,910	2,767,493	2,650,257	782,323	1,867,934	441,681
$50,000 under $100,000	36,390	38,233	2,309,101	2,458,469	173,222	2,285,247	652,571	10,522	11,045	483,772	704,771	131,868	572,903	194,957
$100,000 under $500,000	10,940	11,755	1,141,432	1,801,875	-34,020	1,835,895	642,907	2,567	2,794	116,010	403,502	15,771	387,731	150,385
$500,000 under $1,000,000	415	472	45,928	281,375	-11,018	292,393	115,727	78	86	3,147	53,300	-481	53,781	22,235
$1,000,000 or more	182	211	51,024	489,131	-16,357	505,488	176,523	27	28	2,440	59,190	-526	59,716	23,437
Returns with no adjusted gross income	113,330	114,872	3,233,866	-657,757	-674,426	16,669	-	34,691	34,714	648,217	-164,512	-163,121	-1,391	-
	Fruit, tree nut, and vegetable							Horticultural specialty						
Returns with and without adjusted gross income, total	131,958	132,524	2,349,086	2,047,265	205,734	1,841,531	374,722	16,650	16,650	356,608	230,935	52,214	178,721	36,000
Returns with adjusted gross income, total	124,214	124,775	2,111,428	2,106,881	251,985	1,854,896	374,722	15,784	15,784	328,079	235,358	59,354	176,004	36,000
Under $2,000	10,600	10,600	85,685	11,195	693	10,502	-	(*)	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $5,000	16,725	16,846	187,742	60,567	8,789	51,778	846	2,786	2,786	20,137	9,715	4,329	5,387	104
$5,000 under $10,000	30,470	30,470	309,364	222,146	28,647	193,499	13,606	3,355	3,355	66,783	27,779	11,267	16,512	1,973
$10,000 under $20,000	38,998	39,070	477,774	548,710	62,148	486,562	56,822	6,485	6,485	126,717	88,260	19,328	68,932	9,204
$20,000 under $50,000	21,167	21,373	637,138	606,820	102,810	504,010	97,770	2,475	2,475	70,375	71,006	18,791	52,215	12,600
$50,000 under $100,000	4,639	4,732	268,173	321,189	36,768	284,421	81,316	222	222	25,395	15,617	4,325	11,292	4,018
$100,000 under $500,000	1,529	1,593	139,458	242,552	14,466	228,086	84,135	92	92	14,466	16,365	2,036	14,329	6,159
$500,000 under $1,000,000	61	64	3,722	40,726	-928	41,654	17,992	5	5	161	6,194	-118	6,312	1,942
$1,000,000 or more	25	27	2,372	52,976	-1,408	54,384	22,235							
Returns with no adjusted gross income	7,744	7,749	237,658	-59,616	-46,251	-13,365	-	866	866	28,529	-4,423	-7,140	2,717	-
	Livestock							Animal specialty						
Returns with and without adjusted gross income, total	1,494,692	1,499,890	30,845,544	14,750,002	1,839,643	12,910,359	1,914,830	61,420	61,471	317,141	902,764	-93,387	996,151	149,777
Returns with adjusted gross income, total	1,432,634	1,437,600	28,582,130	15,116,080	2,242,172	12,873,908	1,914,830	59,478	59,514	292,518	931,488	-70,626	1,002,114	149,777
Under $2,000	163,492	163,864	1,402,749	178,836	-14,927	193,763	17	3,109	3,109	9,286	3,281	-2,314	5,595	-
$2,000 under $5,000	296,032	296,535	3,539,269	1,037,950	183,589	854,361	16,948	5,918	5,918	22,234	21,622	-4,039	25,661	472
$5,000 under $10,000	452,771	454,887	7,740,303	3,371,838	595,226	2,776,612	193,937	16,123	16,123	51,667	121,314	-9,940	131,254	7,228
$10,000 under $20,000	404,781	405,636	8,326,813	5,490,644	1,004,217	4,486,427	543,110	25,477	25,477	83,412	360,071	-26,527	386,598	36,656
$20,000 under $50,000	95,171	95,714	5,215,615	2,681,529	526,110	2,155,419	428,182	7,002	7,033	79,141	200,723	-7,082	207,805	31,824
$50,000 under $100,000	14,870	15,262	1,456,361	996,385	18,966	977,419	259,364	1,300	1,302	16,880	89,450	-10,284	99,734	23,494
$100,000 under $500,000	5,203	5,355	823,045	888,649	-51,005	939,654	310,397	506	509	27,984	86,169	-8,502	94,671	29,797
$500,000 under $1,000,000	208	224	32,287	139,930	-7,424	147,354	54,500	30	30	1,595	21,485	-1,384	22,869	8,817
$1,000,000 or more	106	123	45,688	330,319	-12,580	342,899	108,375	13	13	319	27,373	-554	27,927	11,491
Returns with no adjusted gross income	62,058	62,290	2,263,414	-366,078	-402,529	36,451	-	1,942	1,957	24,623	-28,724	-22,761	-5,963	-

Footnote at end of table.

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits
	Agriculture, forestry, and fishing—Continued						
	Farms—Continued						
	Farms not allocable						
Returns with and without adjusted gross income, total	234,186	235,170	660,372	3,178,055	-149,199	3,327,254	503,939
Returns with adjusted gross income, total	227,146	227,874	628,947	3,234,188	-116,575	3,350,763	503,939
Under $2,000	13,405	13,718	17,519	15,696	-9,611	25,307	-
$2,000 under $5,000	37,299	37,299	74,263	133,825	-9,170	142,995	2,698
$5,000 under $10,000	58,164	58,415	122,908	434,537	-26,599	461,136	29,054
$10,000 under $20,000	82,283	82,283	212,237	1,147,616	-39,695	1,187,311	122,667
$20,000 under $50,000	28,929	28,994	117,810	818,753	-14,321	833,074	133,140
$50,000 under $100,000	5,612	5,670	58,520	385,729	-8,421	394,150	103,381
$100,000 under $500,000	1,372	1,412	20,469	223,357	-6,786	230,143	81,838
$500,000 under $1,000,000	64	65	5,072	42,907	-744	43,651	17,753
$1,000,000 or more	18	18	149	31,768	-1,228	32,996	13,408
Returns with no adjusted gross income	7,040	7,296	31,425	-56,133	-32,624	-23,509	-
	Animal services, except veterinary						
Returns with and without adjusted gross income, total	47,124	47,165	333,022	638,337	-21,364	659,701	93,939
Returns with adjusted gross income, total	46,138	46,162	323,038	648,129	-15,467	663,596	93,939
Under $2,000	2,415	2,415	36,001	3,035	267	2,768	-
$2,000 under $5,000	7,545	7,545	57,079	24,772	2,758	22,014	503
$5,000 under $10,000	11,410	11,410	56,842	84,455	81	84,374	5,043
$10,000 under $20,000	17,982	17,982	107,756	252,457	271	252,186	26,114
$20,000 under $50,000	5,525	5,525	41,113	151,645	-4,253	155,898	23,219
$50,000 under $100,000	947	965	15,648	65,323	-7,788	73,111	15,971
$100,000 under $500,000	295	300	6,758	51,026	-5,686	56,712	16,771
$500,000 under $1,000,000	13	14	601	8,292	-283	8,575	3,698
$1,000,000 or more	6	6	1,240	7,124	-834	7,958	2,620
Returns with no adjusted gross income	986	1,003	9,984	-9,792	-5,897	-3,895	-
	Other agricultural services						
Returns with and without adjusted gross income, total	21,001	21,189	684,805	196,345	62,488	133,857	23,259
Returns with adjusted gross income, total	19,595	19,783	651,767	207,992	63,694	144,298	23,259
Under $2,000	1,523	1,523	25,480	2,043	-1,309	3,352	-
$2,000 under $5,000	4,289	4,290	72,177	14,797	5,696	9,101	192
$5,000 under $10,000	6,309	6,476	126,820	48,147	10,200	37,947	2,302
$10,000 under $20,000	5,331	5,333	185,280	69,858	22,592	47,266	6,262
$20,000 under $50,000	1,914	1,928	182,401	53,392	19,363	34,029	8,381
$50,000 under $100,000	188	191	44,272	12,710	5,423	7,287	3,218
$100,000 under $500,000	41	42	15,337	7,045	1,729	5,316	2,904
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
Returns with no adjusted gross income	1,406	1,406	33,038	-11,647	-1,206	-10,441	-
	Agriculture, forestry, and fishing—Continued						
	Commercial fishing and fish hatcheries and preserves						
Returns with and without adjusted gross income, total	35,921	36,033	335,930	325,410	47,308	278,102	36,093
Returns with adjusted gross income, total	34,160	34,272	301,029	333,945	54,694	279,251	36,093
Under $2,000	2,903	2,903	9,005	3,201	935	2,266	-
$2,000 under $5,000	8,471	8,511	47,980	28,899	10,246	18,653	410
$5,000 under $10,000	9,651	9,651	81,079	69,624	20,081	49,543	4,848
$10,000 under $20,000	10,441	10,441	93,802	149,534	14,182	135,352	16,312
$20,000 under $50,000	2,543	2,615	38,274	68,737	6,379	62,358	10,719
$50,000 under $100,000	114	114	26,502	7,409	2,719	4,690	1,637
$100,000 under $500,000	34	34	3,457	4,690	252	4,438	1,572
$500,000 under $1,000,000	3	3	930	1,851	-100	1,951	595
$1,000,000 or more	-	-	-	-	-	-	-
Returns with no adjusted gross income	1,761	1,761	34,901	-8,535	-7,386	-1,149	-

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits
	Agriculture, forestry, and fishing—Continued						
	Veterinary service						
Returns with and without adjusted gross income, total	11,887	12,003	574,962	265,497	202,875	62,622	45,583
Returns with adjusted gross income, total	11,658	11,834	562,525	266,108	202,915	63,193	45,583
Under $2,000							
$2,000 under $5,000	2,513	2,513	58,471	14,147	9,412	4,735	(*)
$5,000 under $10,000							
$10,000 under $20,000	3,533	3,678	96,631	53,348	31,736	21,612	5,414
$20,000 under $50,000	4,353	4,884	316,733	147,463	123,458	24,005	25,055
$50,000 under $100,000	717	717	81,921	45,651	34,850	10,801	12,488
$100,000 under $500,000	42	42	8,769	5,499	3,459	2,040	2,1[illegible]
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
	Landscape and horticultural services						
Returns with and without adjusted gross income, total	66,254	66,255	895,847	569,056	229,186	339,870	52,657
Returns with adjusted gross income, total	63,996	63,997	857,664	577,747	235,248	342,499	52,657
Under $2,000	6,784	6,784	45,492	7,914	3,686	4,228	5
$2,000 under $5,000	12,960	12,960	81,136	46,376	29,882	16,494	641
$5,000 under $10,000	20,880	20,880	253,348	154,936	68,501	86,435	8,021
$10,000 under $20,000	20,017	20,017	318,177	273,406	90,347	183,059	27,794
$20,000 under $50,000	3,165	3,165	132,744	79,758	36,576	43,182	12,32[illegible]
$50,000 under $100,000	163	163	25,634	10,429	5,706	4,723	2,55[illegible]
$100,000 under $500,000	27	28	1,133	4,928	550	4,378	1,363
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
Returns with no adjusted gross income	2,258	2,258	38,183	-8,691	-6,062	-2,629	-
	Forestry						
Returns with and without adjusted gross income, total	15,139	15,140	131,594	225,669	10,708	214,961	36,663
Returns with adjusted gross income, total	14,596	14,597	125,483	229,029	12,113	216,916	36,663
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $5,000	1,777	1,777	26,113	6,002	1,502	4,500	192
$5,000 under $10,000	3,396	3,396	26,545	26,004	2,675	23,329	1,939
$10,000 under $20,000	4,621	4,621	41,082	63,537	5,884	57,653	6,797
$20,000 under $50,000	2,869	2,869	18,034	77,354	2,485	74,869	11,718
$50,000 under $100,000	378	378	1,549	24,576	-187	24,763	6,050
$100,000 under $500,000	116	117	363	19,741	-879	20,620	6,16[illegible]
$500,000 under $1,000,000	9	9	400	6,336	-267	6,603	2,560
$1,000,000 or more	3	3	4	3,738	-59	3,797	1,241
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
	Mining						
	Total						
Returns with and without adjusted gross income, total	48,750	51,411	1,651,406	2,099,597	-13,223	2,112,820	593,716
Returns with adjusted gross income, total	45,867	48,384	1,449,925	2,230,786	41,760	2,189,026	593,716
Under $2,000	2,791	2,791	46,009	3,198	-3,646	6,844	-
$2,000 under $5,000	3,918	3,922	52,000	13,791	-1,199	14,990	101
$5,000 under $10,000	6,212	6,227	84,604	44,085	-2,118	46,203	2,377
$10,000 under $20,000	10,663	11,186	204,300	155,955	21,603	134,352	15,919
$20,000 under $50,000	12,226	12,983	403,314	389,427	37,647	351,780	63,156
$50,000 under $100,000	6,037	6,689	258,031	428,044	14,091	413,953	108,324
$100,000 under $500,000	3,704	4,206	307,067	672,955	-16,601	689,556	229,464
$500,000 under $1,000,000	214	254	47,468	146,668	-6,312	152,980	56,894
$1,000,000 or more	102	126	47,132	376,663	-1,705	378,368	117,481
Returns with no adjusted gross income	2,883	3,027	201,481	-131,189	-54,983	-76,206	-

Footnote at end of table.

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits
	Mining—Continued													
	Oil and gas extraction							Nonmetallic minerals, except fuels						
Returns with and without adjusted gross income, total	41,401	44,003	1,356,100	1,981,536	-27,512	2,009,048	567,615	4,318	4,324	145,312	83,338	13,616	69,722	17,529
Returns with adjusted gross income, total	39,462	41,935	1,196,147	2,101,663	19,159	2,082,504	567,615	3,745	3,750	114,828	87,191	16,301	70,890	17,529
Under $2,000	1,963	1,963	21,843	2,130	-1,597	3,727	-							
$2,000 under $5,000	3,045	3,049	50,529	11,345	-1,611	12,956	72	1,437	1,437	14,001	6,327	258	6,069	(*)
$5,000 under $10,000	5,135	5,150	69,656	36,691	-2,934	39,625	2,124							
$10,000 under $20,000	8,614	9,137	170,239	127,588	18,417	109,171	13,385	1,092	1,092	9,475	15,124	1,980	13,144	1,234
$20,000 under $50,000	11,109	11,864	327,958	354,615	28,517	326,098	57,873	859	859	46,658	26,317	9,169	17,148	3,935
$50,000 under $100,000	5,722	6,347	199,232	405,941	7,424	398,517	103,287	256	257	31,450	17,626	3,098	14,528	4,322
$100,000 under $500,000	3,567	4,055	267,634	648,141	-19,812	667,953	220,657	96	100	12,094	17,761	1,864	15,897	5,988
$500,000 under $1,000,000	208	248	46,040	142,196	-6,270	148,466	54,999	5	5	1,150	4,036	-68	4,104	1,07[illegible]
$1,000,000 or more	99	122	43,016	373,016	-2,975	375,991	115,218							
Returns with no adjusted gross income	1,939	2,068	159,953	-120,127	-46,671	-73,456	-	573	574	30,484	-3,853	-2,685	-1,168	-
	Construction													
	Total							General building contractors						
Returns with and without adjusted gross income, total	801,766	804,528	27,108,554	7,789,747	4,073,412	3,716,335	873,024	124,601	125,093	9,040,393	1,468,263	775,495	692,768	209,485
Returns with adjusted gross income, total	779,157	781,609	25,487,884	7,991,021	4,209,303	3,781,718	873,024	117,033	117,265	8,281,748	1,574,075	842,932	731,143	209,485
Under $2,000	60,917	61,168	692,605	72,775	47,109	25,666	51	6,126	6,126	195,417	5,867	-1,935	7,802	2
$2,000 under $5,000	149,170	149,242	2,097,545	532,169	323,944	208,225	9,051	17,283	17,355	574,562	62,336	31,408	30,928	1,037
$5,000 under $10,000	263,979	264,265	4,839,797	1,947,324	1,014,302	933,022	114,724	35,567	35,568	1,186,300	269,842	136,959	132,883	15,291
$10,000 under $20,000	239,998	241,265	8,086,186	3,286,456	1,476,530	1,809,926	330,261	38,761	38,762	2,472,482	546,058	284,758	261,300	54,026
$20,000 under $50,000	58,372	58,868	6,986,339	1,618,781	1,016,790	601,991	261,354	16,823	16,959	2,622,233	483,014	286,813	196,201	78,322
$50,000 under $100,000	5,805	5,859	2,025,920	377,635	251,860	125,775	99,137	2,137	2,153	894,350	142,155	81,333	60,822	37,338
$100,000 under $500,000	906	929	739,207	140,694	77,676	63,018	53,000	332	338	319,246	53,656	22,966	30,690	19,8[illegible]
$500,000 under $1,000,000	10	13	30,285	15,187	1,092	14,095	5,446	4	4	17,158	11,147	630	10,517	3,573
$1,000,000 or more														
Returns with no adjusted gross income	22,609	22,919	1,620,670	-201,274	-135,891	-65,383	-	7,568	7,828	758,645	-105,812	-67,437	-38,375	-
	Operative builders							Highway and street construction						
Returns with and without adjusted gross income, total	8,947	8,947	1,170,877	144,738	62,812	81,926	27,332	7,658	7,664	585,752	104,171	62,419	41,752	16,450
Returns with adjusted gross income, total	8,040	8,040	992,138	167,190	72,401	94,789	27,332	7,580	7,586	558,799	107,695	66,685	41,010	16,450
Under $2,000	551	551	62,203	1,851	2,478	-627	45	(*)	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $5,000								1,516	1,516	48,954	5,562	6,078	-516	95
$5,000 under $10,000	913	913	56,414	7,457	3,821	3,636	343	1,440	1,440	50,433	10,457	6,073	4,384	907
$10,000 under $20,000	4,372	4,372	376,402	65,568	20,185	45,383	6,596	2,599	2,599	109,059	33,887	15,518	18,369	2,884
$20,000 under $50,000	1,675	1,675	300,491	49,308	25,135	24,173	8,184	984	984	185,511	29,847	19,815	10,032	4,313
$50,000 under $100,000	438	438	126,459	27,104	13,379	13,725	6,382	227	227	95,697	15,115	11,000	4,115	3,[illegible]
$100,000 under $500,000	91	91	70,169	15,902	7,403	8,499	5,782	61	67	63,035	11,558	7,183	4,375	4,[illegible]
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more														
Returns with no adjusted gross income	907	907	178,739	-22,452	-9,589	-12,863	-	78	78	26,953	-3,524	-4,266	742	-
	Heavy construction, except highway							Plumbing, heating, and air conditioning						
Returns with and without adjusted gross income, total	13,882	13,883	701,114	165,786	94,100	71,686	20,735	77,368	77,369	3,166,277	842,236	494,618	347,618	101,174
Returns with adjusted gross income, total	13,272	13,272	641,911	176,188	101,009	75,179	20,735	74,119	74,120	3,038,687	852,920	504,178	348,742	101,174
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	5,629	5,629	84,272	6,919	3,681	3,238	-
$2,000 under $5,000	1,722	1,722	38,337	6,576	3,607	2,969	119	11,319	11,319	227,866	41,799	28,112	13,687	[illegible]
$5,000 under $10,000	3,630	3,630	95,079	28,040	17,904	10,136	1,493	21,218	21,218	587,537	158,000	87,310	70,690	8,727
$10,000 under $20,000	4,568	4,568	109,702	63,170	25,179	37,991	5,914	28,567	28,567	1,098,653	402,601	203,947	198,654	41,734
$20,000 under $50,000	2,054	2,054	261,308	56,424	35,978	20,446	6,916	6,579	6,579	767,490	186,078	137,292	48,786	[illegible]
$50,000 under $100,000	212	212	73,626	13,419	10,158	3,261	3,554	730	731	226,075	45,803	36,215	9,588	1[illegible],365
$100,000 under $500,000	51	51	50,789	7,640	6,080	1,560	2,726	77	77	46,794	11,720	7,621	4,099	4,994
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns with no adjusted gross income	610	611	59,203	-10,402	-6,909	-3,493	-	3,249	3,249	127,590	-10,684	-9,560	-1,124	-

Footnote at end of table.

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits
	Construction—Continued						
	Painting, paper hanging, and decorating						
Returns with and without adjusted gross income, total	108,914	109,058	1,387,900	812,280	395,133	417,147	70,519
Returns with adjusted gross income, total	106,946	107,090	1,314,631	821,614	403,212	418,402	70,519
Under $2,000	11,317	11,317	59,301	14,819	11,514	3,305	[illegible]
$2,000 under $5,000	28,576	28,576	146,058	96,268	61,288	34,980	1,350
$5,000 under $10,000	39,829	39,829	431,968	293,336	138,870	154,466	18,210
$10,000 under $20,000	23,485	23,629	405,847	312,367	131,946	180,421	32,228
$20,000 under $50,000	3,592	3,592	223,118	94,218	51,852	42,366	15,749
$50,000 under $100,000	132	132	39,669	8,302	6,396	1,906	2,203
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
Returns with no adjusted gross income	1,968	1,968	73,329	-9,334	-8,079	-1,255	-
	Masonry, stonework, and plastering						
Returns with and without adjusted gross income, total	63,690	63,693	2,005,843	610,241	375,239	235,002	61,711
Returns with adjusted gross income, total	62,278	62,279	1,925,018	616,923	379,441	237,482	61,711
Under $2,000	5,151	5,151	41,886	5,920	6,467	-547	-
$2,000 under $5,000	10,582	10,582	146,731	39,801	31,338	8,463	812
$5,000 under $10,000	21,660	21,660	395,803	157,245	90,136	67,109	8,261
$10,000 under $20,000	20,317	20,317	731,751	276,236	149,716	126,520	26,921
$20,000 under $50,000	4,206	4,206	477,259	110,268	80,235	30,033	17,460
$50,000 under $100,000	325	325	108,620	21,663	17,590	4,073	6,067
$100,000 under $500,000	37	38	22,968	5,790	3,959	1,831	2,190
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
Returns with no adjusted gross income	1,412	1,414	80,825	-6,682	-4,202	-2,480	-
	Roofing and sheet metal work						
Returns with and without adjusted gross income, total	28,501	28,504	992,246	282,195	163,400	118,795	30,865
Returns with adjusted gross income, total	27,930	27,933	948,361	285,470	164,618	120,852	30,865
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $5,000	5,923	5,923	86,716	21,102	15,225	5,877	278
$5,000 under $10,000	8,505	8,505	205,029	63,856	39,089	24,767	4,234
$10,000 under $20,000	9,464	9,467	281,799	126,556	57,990	68,566	12,289
$20,000 under $50,000	2,210	2,210	287,780	62,087	44,638	17,449	10,762
$50,000 under $100,000	116	116	37,137	7,329	5,073	2,256	2,127
$100,000 under $500,000	18	18	14,214	2,940	1,759	1,181	1,175
$500,000 under $1,000,000							
$1,000,000 or more	-	-	-	-	-	-	-
Returns with no adjusted gross income	571	571	43,885	-3,275	-1,218	-2,057	-
	Miscellaneous special trade contractors						
Returns with and without adjusted gross income, total	77,789	77,864	2,129,434	817,997	368,202	449,795	87,998
Returns with adjusted gross income, total	75,436	75,510	2,035,937	829,781	379,825	449,956	87,998
Under $2,000	4,480	4,480	38,697	4,966	902	4,064	-
$2,000 under $5,000	12,438	12,438	221,375	46,928	13,322	33,606	524
$5,000 under $10,000	24,305	24,305	407,972	181,170	94,122	87,048	10,719
$10,000 under $20,000	27,257	27,257	636,806	375,439	134,246	241,193	36,336
$20,000 under $50,000	6,306	6,379	526,031	171,046	104,449	66,597	26,248
$50,000 under $100,000	549	550	146,349	36,095	24,894	11,201	9,082
$100,000 under $500,000	101	101	58,707	14,137	7,890	6,247	5,089
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
Returns with no adjusted gross income	2,353	2,354	93,497	-11,784	-11,623	-161	-

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits
	Construction—Continued						
	Electrical work						
Returns with and without adjusted gross income, total	44,423	44,592	1,669,147	538,492	281,074	257,418	67,[illegible]
Returns with adjusted gross income, total	43,878	44,047	1,627,529	542,654	285,644	257,010	67,[illegible]
Under $2,000	3,313	3,313	43,151	3,842	3,529	313	-
$2,000 under $5,000	4,201	4,201	123,556	15,362	10,734	4,628	[illegible]
$5,000 under $10,000	13,058	13,058	319,446	100,291	60,936	39,355	[illegible]
$10,000 under $20,000	17,724	17,890	486,039	244,748	95,473	149,275	[illegible]
$20,000 under $50,000	5,098	5,098	501,573	141,840	86,201	55,645	[illegible]
$50,000 under $100,000	431	434	114,130	27,661	22,235	5,426	[illegible]
$100,000 under $500,000	53	53	39,634	8,904	[illegible]	2,368	[illegible]
$500,000 under $1,000,000							
$1,000,000 or more	-	-	-	-	-	-	-
Returns with no adjusted gross income	545	545	41,618	-4,162	-4,570	408	-
	Carpentering and flooring						
Returns with and without adjusted gross income, total	185,498	185,764	2,364,999	1,446,241	732,030	714,211	121,742
Returns with adjusted gross income, total	183,570	183,836	2,317,649	1,453,458	737,089	716,369	121,742
Under $2,000	15,040	15,040	66,267	18,615	14,455	4,160	-
$2,000 under $5,000	43,030	43,030	295,863	150,125	97,357	52,768	[illegible]
$5,000 under $10,000	73,466	73,466	740,555	528,762	275,032	253,730	32,48[illegible]
$10,000 under $20,000	46,812	47,078	827,262	617,424	268,162	349,262	62,980
$20,000 under $50,000	5,063	5,063	327,076	126,459	74,163	52,296	19,390
$50,000 under $100,000	129	129	44,116	7,601	6,359	1,242	1,877
$100,000 under $500,000	30	30	16,510	4,472	1,561	2,911	1,738
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
Returns with no adjusted gross income	1,928	1,928	47,350	-7,217	-5,059	-2,158	-
	Concrete work						
Returns with and without adjusted gross income, total	16,020	16,023	786,165	168,457	95,443	73,014	20,408
Returns with adjusted gross income, total	15,038	15,041	738,021	172,272	97,675	74,597	20,408
Under $2,000	1,811	1,811	26,536	2,027	1,613	414	-
$2,000 under $5,000	2,742	2,742	31,412	9,269	2,923	6,346	104
$5,000 under $10,000	3,678	3,678	102,777	28,263	13,215	15,048	1,331
$10,000 under $20,000	5,131	5,131	218,284	72,312	36,881	35,431	6,973
$20,000 under $50,000	1,479	1,479	261,100	46,907	32,501	14,406	8,248
$50,000 under $100,000	174	174	76,603	10,600	8,492	2,108	2,62[illegible]
$100,000 under $500,000	23	26	21,309	2,894	2,050	844	1,130
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
Returns with no adjusted gross income	982	982	48,144	-3,815	-2,232	-1,583	-
	Contractors not allocable						
Returns with and without adjusted gross income, total	39,668	39,920	858,230	350,807	138,591	212,216	34,825
Returns with adjusted gross income, total	39,226	39,478	818,000	353,396	139,630	213,766	34,825
Under $2,000	3,738	3,989	53,758	5,111	1,808	3,303	4
$2,000 under $5,000	8,981	8,981	103,964	33,381	20,004	13,377	573
$5,000 under $10,000	14,470	14,470	212,474	105,924	42,972	62,952	6,464
$10,000 under $20,000	9,802	9,803	234,181	134,447	42,072	92,375	13,691
$20,000 under $50,000	2,032	2,032	180,037	57,462	26,798	30,664	9,100
$50,000 under $100,000	174	174	26,046	12,668	4,722	7,946	3,244
$100,000 under $500,000	29	29	7,540	4,403	1,254	3,149	1,749
$500,000 under $1,000,000							
$1,000,000 or more	-	-	-	-	-	-	-
Returns with no adjusted gross income	442	442	40,230	-2,589	-1,039	-1,550	-

Footnote at end of table.

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits
	Manufacturing													
	Total							Food and kindred products						
Returns with and without adjusted gross income, total	201,853	202,776	7,916,205	2,549,331	948,859	1,600,472	370,193	6,920	6,994	874,782	91,843	37,958	53,885	15,622
Returns with adjusted gross income, total	194,557	195,474	7,424,069	2,620,689	1,008,885	1,611,804	370,193	6,369	6,442	744,805	97,701	42,766	54,935	15,622
Under $2,000	14,805	14,867	218,655	17,964	4,896	13,068	21	806	868	44,309	1,803	-1,815	3,618	(*)
$2,000 under $5,000	29,607	29,727	469,384	107,070	40,978	66,092	1,574							
$5,000 under $10,000	47,472	47,503	1,076,844	351,772	130,580	221,192	20,768	2,294	2,294	176,272	16,925	10,513	6,412	997
$10,000 under $20,000	71,666	71,861	2,038,420	1,023,332	314,673	708,659	106,591	2,084	2,084	127,725	32,205	12,330	19,875	3,507
$20,000 under $50,000	27,476	27,899	2,415,864	780,030	372,111	407,919	128,738	952	957	202,658	25,279	12,919	12,360	3,981
$50,000 under $100,000	2,852	2,907	831,870	190,315	100,011	90,304	51,996	186	188	151,477	12,158	5,542	6,616	3,269
$100,000 under $500,000	650	672	349,566	103,148	43,750	59,398	38,648	47	51	42,364	9,331	3,277	6,054	3,862
$500,000 under $1,000,000	21	30	19,585	15,760	1,279	14,481	7,219							
$1,000,000 or more	8	8	3,881	31,298	607	30,691	14,638							
Returns with no adjusted gross income	7,296	7,302	492,136	-71,358	-60,026	-11,332	-	551	552	129,977	-5,858	-4,808	-1,050	-
	Lumber and wood products, except furniture							Printing, publishing, and allied industries						
Returns with and without adjusted gross income, total	47,231	47,246	1,905,449	453,373	206,330	247,043	64,105	39,399	39,492	1,079,654	514,364	167,871	346,493	68,359
Returns with adjusted gross income, total	45,131	45,144	1,773,545	471,936	222,962	248,974	64,105	39,326	39,419	1,065,863	517,487	169,927	347,560	68,359
Under $2,000	5,492	5,492	86,418	8,203	5,105	3,098	21	3,077	3,077	53,820	3,699	-302	4,001	-
$2,000 under $5,000	11,670	11,670	169,842	40,983	22,005	18,978	582	5,598	5,598	60,845	19,403	4,594	14,809	317
$5,000 under $10,000	12,285	12,285	285,682	89,501	41,752	47,749	5,022	9,490	9,490	169,554	68,214	18,594	49,620	3,820
$10,000 under $20,000	12,275	12,276	554,263	164,770	65,512	99,258	15,334	14,871	14,871	334,176	214,538	61,959	152,579	22,277
$20,000 under $50,000	2,764	2,764	365,358	86,380	51,411	34,969	13,969	5,762	5,824	370,182	158,764	71,814	86,950	25,218
$50,000 under $100,000	499	503	196,689	35,335	24,177	11,158	9,658	414	444	59,306	26,619	9,958	16,661	6,682
$100,000 under $500,000	140	147	105,960	21,902	11,514	10,388	8,318	105	105	17,653	17,124	3,142	13,982	6,097
$500,000 under $1,000,000	6	7	9,333	24,862	1,486	23,376	11,201	6	7	136	4,587	51	4,536	1,918
$1,000,000 or more								3	3	191	4,539	117	4,422	2,030
Returns with no adjusted gross income	2,100	2,102	131,904	-18,563	-16,632	-1,931	-	73	73	13,791	-3,123	-2,056	-1,067	-
	Stone, clay, and glass products							Fabricated metal products						
Returns with and without adjusted gross income, total	14,594	14,599	487,936	197,043	52,307	144,736	27,935	9,625	9,656	481,073	143,798	75,037	68,761	24,537
Returns with adjusted gross income, total	13,874	13,879	444,480	202,036	57,480	144,556	27,935	8,650	8,681	456,078	147,610	77,306	70,304	24,537
Under $2,000	2,124	2,124	13,713	5,909	544	5,365	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $5,000								(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	3,572	3,572	57,542	27,435	9,267	18,168	1,940	2,216	2,216	51,159	18,276	9,549	8,727	1,271
$10,000 under $20,000	5,623	5,623	116,186	81,709	16,207	65,502	8,592	3,359	3,390	133,272	51,716	21,927	29,789	5,757
$20,000 under $50,000	2,308	2,308	165,275	65,666	22,916	42,750	10,586	1,624	1,624	184,167	51,288	31,673	19,615	9,593
$50,000 under $100,000	214	214	54,393	14,646	5,528	9,118	4,009	259	259	48,071	17,993	9,272	8,721	5,625
$100,000 under $500,000	33	38	37,371	6,671	3,018	3,653	2,791	38	38	21,187	5,621	3,989	1,632	2,248
$500,000 under $1,000,000								-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns with no adjusted gross income, total	720	720	43,456	-4,993	-5,173	180	-	975	975	24,995	-3,812	-2,269	-1,543	-
	Machinery, except electrical							Other manufacturing industries						
Returns with and without adjusted gross income, total	21,524	21,598	807,426	325,359	156,481	168,878	44,382	29,219	29,413	826,036	397,954	117,967	279,987	56,553
Returns with adjusted gross income, total	21,224	21,298	784,597	328,721	159,409	169,312	44,382	28,717	28,910	816,862	401,727	120,492	281,235	56,553
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $5,000	1,254	1,254	39,583	4,960	3,040	1,920	75	3,744	3,864	60,051	13,313	3,595	9,718	116
$5,000 under $10,000	3,405	3,405	52,734	26,617	13,794	12,823	1,718	7,650	7,650	125,076	55,346	13,946	41,400	3,057
$10,000 under $20,000	11,106	11,106	290,990	157,775	63,321	94,454	15,980	10,066	10,066	166,883	148,893	34,036	114,857	16,807
$20,000 under $50,000	4,176	4,249	278,960	109,197	64,051	45,146	17,171	5,229	5,301	349,292	145,916	54,406	91,510	24,546
$50,000 under $100,000	282	282	75,525	19,270	9,956	9,314	5,397	344	345	70,769	21,375	10,483	10,892	5,566
$100,000 under $500,000	66	67	29,891	9,855	5,773	4,082	4,041	74	74	34,029	12,805	3,845	8,960	4,837
$500,000 under $1,000,000								4	4	1,402	3,081	-42	3,123	1,624
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns with no adjusted gross income	300	300	22,829	-3,362	-2,928	-434	-	502	503	9,174	-3,773	-2,525	-1,248	-

Footnote at end of table.

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits
	Transportation, communication, electric, gas, and sanitary services													
	Total							Taxicabs						
Returns with and without adjusted gross income, total	336,079	338,844	7,856,050	3,167,124	1,100,207	2,066,917	349,265	31,371	31,371	236,427	214,851	69,809	145,042	18,307
Returns with adjusted gross income, total	320,815	323,431	7,192,546	3,241,273	1,163,067	2,078,206	349,265	30,664	30,664	225,102	218,806	71,546	147,260	18,307
Under $2,000	27,844	28,513	331,231	33,710	10,246	23,464	-	4,018	4,018	16,765	6,321	4,439	1,882	-
$2,000 under $5,000	64,761	64,761	835,593	224,634	94,286	130,348	4,571	8,375	8,375	48,640	26,469	16,185	10,284	614
$5,000 under $10,000	105,305	106,077	1,710,940	783,977	289,526	494,451	45,563	10,540	10,540	101,116	72,087	33,102	38,985	3,979
$10,000 under $20,000	98,414	99,107	2,392,424	1,357,420	461,852	895,568	134,713	6,871	6,871	48,429	92,726	16,451	76,275	10,343
$20,000 under $50,000	21,994	22,379	1,392,835	604,583	241,317	363,266	94,597	838	838	6,520	19,615	1,391	18,224	2,923
$50,000 under $100,000	2,032	2,113	420,599	134,311	55,263	79,048	33,262	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	445	459	104,199	74,653	10,861	63,792	25,605	(*)	(*)	(*)	(*)	-	(*)	(*)
$500,000 under $1,000,000	12	14	2,939	8,097	100	7,997	3,463	-	-	-	-	-	-	-
$1,000,000 or more	8	8	1,786	19,888	-384	20,272	7,491	-	-	-	-	-	-	-
Returns with no adjusted gross income	15,264	15,413	663,504	-74,149	-62,860	-11,289	-	(*)	(*)	(*)	(*)	(*)	(*)	-
	Trucking, local and long distance							Water transportation						
Returns with and without adjusted gross income, total	230,810	231,726	5,834,623	2,019,925	787,283	1,232,642	200,037	8,558	8,561	197,734	141,575	10,611	130,964	23,663
Returns with adjusted gross income, total	218,913	219,810	5,314,514	2,070,344	833,697	1,236,647	200,037	8,179	8,181	183,858	144,907	11,784	133,123	23,663
Under $2,000	19,411	19,578	254,913	22,839	2,235	20,604	-	(*)	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $5,000	44,197	44,197	654,376	155,901	60,943	94,958	3,083	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	76,409	76,913	1,299,976	573,792	212,248	361,544	33,875	2,599	2,599	52,445	20,608	-3,491	24,059	1,020
$10,000 under $20,000	66,028	66,174	1,828,585	906,663	360,579	546,084	87,032	2,478	2,478	57,042	35,241	900	34,341	3,455
$20,000 under $50,000	11,558	11,632	884,745	310,582	145,760	164,822	46,828	1,722	1,722	59,768	54,101	17,938	36,163	9,246
$50,000 under $100,000	1,160	1,166	331,261	75,250	44,637	30,613	19,336	181	181	2,990	12,440	-2,086	14,526	2,537
$100,000 under $500,000	147	147	60,045	22,063	7,281	14,782	8,667	66	68	3,141	12,180	-748	12,928	3,968
$500,000 under $1,000,000	3	3	613	3,254	14	3,240	1,216	4	4	1,660	6,683	290	6,393	3,285
$1,000,000 or more														
Returns with no adjusted gross income	11,897	11,916	520,109	-50,419	-46,414	-4,005	-	379	380	13,876	-3,332	-1,173	-2,159	-
	Air transportation							Passenger transportation arrangement						
Returns with and without adjusted gross income, total	5,699	6,116	110,933	91,688	2,132	89,556	16,241	6,157	6,266	356,330	110,061	22,369	87,692	19,060
Returns with adjusted gross income, total	5,333	5,750	99,725	97,556	7,409	90,147	16,241	5,779	5,788	323,602	113,938	25,673	88,265	19,060
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	1,166	1,166	18,948	8,820	1,950	6,870	525	780	783	58,125	6,245	5,113	1,132	543
$10,000 under $20,000	2,335	2,501	46,560	34,088	5,826	28,262	3,567	1,646	1,647	91,928	22,114	5,860	16,254	1,994
$20,000 under $50,000	858	858	17,838	25,722	993	24,729	3,825	1,904	1,909	114,814	55,828	11,024	44,804	9,367
$50,000 under $100,000	78	78	7,219	5,666	966	4,700	1,246	249	249	19,562	16,572	2,986	13,586	4,102
$100,000 under $500,000	34	34	1,446	7,305	-543	7,848	2,630	70	70	4,368	10,905	-130	11,035	3,002
$500,000 under $1,000,000	3	3	67	1,850	-211	2,061	790	-	-	-	-	-	-	-
$1,000,000 or more	4	4	687	11,741	-452	12,193	3,581	-	-	-	-	-	-	-
Returns with no adjusted gross income	366	366	11,208	-5,868	-5,277	-591	-	(*)	(*)	(*)	(*)	(*)	(*)	-
	Transportation, communication, electric, gas, and sanitary services—Continued							Wholesale trade						
	Electric, gas, and sanitary services							Total						
Returns with and without adjusted gross income, total	25,408	25,423	433,539	281,649	95,921	185,728	32,264	339,125	343,693	30,177,161	4,694,888	2,369,181	2,325,707	708,976
Returns with adjusted gross income, total	24,748	24,763	418,976	284,282	97,918	186,364	32,264	326,644	330,887	28,836,794	4,790,284	2,424,240	2,366,044	708,976
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	17,572	17,573	533,866	19,311	8,195	11,116	44
$2,000 under $5,000	3,559	3,559	24,410	12,681	4,014	8,667	182	45,550	46,666	2,509,251	162,698	60,255	102,443	3,757
$5,000 under $10,000	7,764	7,764	82,192	61,078	21,167	39,911	3,630	88,227	88,860	4,516,642	659,374	331,072	328,302	35,778
$10,000 under $20,000	9,237	9,237	131,317	126,880	33,091	93,789	13,718	108,405	109,430	6,696,847	1,541,984	656,725	885,259	160,228
$20,000 under $50,000	2,618	2,618	140,502	68,580	33,926	34,654	10,690	58,368	59,544	10,007,989	1,719,026	995,228	723,798	295,735
$50,000 under $100,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	7,199	7,438	3,351,848	468,867	277,038	191,829	127,490
$100,000 under $500,000	43	43	9,183	7,381	1,874	5,507	2,301	1,298	1,351	1,176,610	195,515	92,467	103,048	74,693
$500,000 under $1,000,000	-	-	-	-	-	-	-	22	22	40,892	14,619	2,864	11,755	7,123
$1,000,000 or more	-	-	-	-	-	-	-	3	3	2,849	8,890	396	8,494	4,128
Returns with no adjusted gross income	660	660	14,563	-2,633	-1,997	-636	-	12,481	12,806	1,340,367	-95,396	-55,059	-40,337	-

Footnote at end of table.

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits
	Wholesale trade—Continued													
	Motor vehicles and automotive equipment							Lumber and construction materials						
Returns with and without adjusted gross income, total	18,718	18,842	1,782,478	266,252	140,832	125,420	40,527	8,567	8,568	920,695	161,094	93,327	67,767	30,307
Returns with adjusted gross income, total	18,134	18,256	1,723,889	270,654	142,799	127,855	40,527	8,128	8,129	887,333	162,388	93,046	69,342	30,307
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	1,515	1,515	34,593	3,661	2,874	787	(-)
$2,000 under $5,000	2,271	2,271	88,749	8,166	3,669	4,497	95							
$5,000 under $10,000	5,670	5,670	294,602	43,853	20,362	23,491	2,352	1,878	1,878	99,309	15,973	7,718	8,255	987
$10,000 under $20,000	6,380	6,480	561,394	90,455	45,646	44,809	9,539	1,841	1,841	99,235	27,741	13,680	14,061	3,126
$20,000 under $50,000	3,287	3,290	577,272	98,898	57,325	41,573	18,431	2,303	2,303	346,382	68,997	42,497	26,500	11,890
$50,000 under $100,000	264	279	114,761	16,883	9,000	7,883	4,683	507	508	216,326	32,228	19,347	12,881	8,979
$100,000 under $500,000	74	78	62,395	12,180	6,561	5,619	5,427	84	84	91,488	13,788	6,930	6,858	5,259
$500,000 under $1,000,000														
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns with no adjusted gross income	584	586	58,589	-4,402	-1,967	-2,435	-	(*)	(*)	(*)	(*)	(*)	(*)	-
	Electrical goods							Hardware, plumbing, and heating equipment						
Returns with and without adjusted gross income, total	10,666	10,671	491,153	149,783	71,699	78,084	24,264	5,904	5,934	419,746	102,140	57,186	44,954	16,191
Returns with adjusted gross income, total	9,973	9,978	467,529	151,783	73,223	78,560	24,264	5,888	5,918	416,520	102,831	56,965	45,866	16,191
Under $2,000	2,093	2,093	40,298	5,401	1,339	4,062	101	-	-	-	-	-	-	-
$2,000 under $5,000								(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	2,376	2,376	87,713	18,355	12,066	6,289	1,211	1,948	1,948	75,557	13,439	8,422	5,017	606
$10,000 under $20,000	3,069	3,069	116,614	44,320	21,986	22,334	4,634	1,962	1,962	78,249	27,832	12,783	15,049	2,675
$20,000 under $50,000	2,252	2,252	145,051	64,886	27,721	37,165	11,090	1,461	1,461	187,740	45,363	28,024	17,339	7,959
$50,000 under $100,000	140	140	47,918	10,408	6,572	3,836	3,244	148	178	47,650	9,321	5,209	4,112	2,497
$100,000 under $500,000	43	48	29,935	8,413	3,539	4,874	3,984	35	35	20,827	5,539	2,860	2,679	2,370
$500,000 under $1,000,000								-	-	-	-	-	-	-
$1,000,000 or more								-	-	-	-	-	-	-
Returns with no adjusted gross income	693	693	23,624	-2,000	-1,524	-476	-	(*)	(*)	(-)	(*)	(-)	(*)	-
	Farm machinery and equipment							Other machinery, equipment, and supplies						
Returns with and without adjusted gross income, total	10,230	10,293	2,135,136	146,999	90,205	56,794	24,768	31,297	31,738	1,669,749	471,671	224,492	247,179	74,8[illegible]
Returns with adjusted gross income, total	9,253	9,316	2,061,485	157,834	98,416	59,418	24,768	30,982	31,351	1,616,566	477,131	229,447	247,684	74,2[illegible]
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	2,477	2,477	41,365	2,824	-837	3,661	-
$2,000 under $5,000	1,072	1,072	53,937	3,331	216	3,115	53	3,247	3,247	85,965	12,573	2,527	10,046	214
$5,000 under $10,000	2,036	2,036	192,760	15,034	8,201	6,833	692	6,694	6,794	237,733	47,741	25,501	22,240	2,703
$10,000 under $20,000	3,334	3,334	540,682	46,639	23,613	23,026	4,538	12,097	12,197	461,827	172,089	69,146	102,943	19,196
$20,000 under $50,000	1,859	1,911	600,166	56,989	38,468	18,521	9,959	5,593	5,717	560,837	166,877	98,940	67,937	28,912
$50,000 under $100,000	494	499	605,370	31,394	26,096	5,298	8,049	715	760	160,860	45,948	24,595	21,353	12,703
$100,000 under $500,000	28	34	27,906	3,797	2,250	1,547	1,477	156	156	65,495	22,304	9,379	12,925	8,35[illegible]
$500,000 under $1,000,000	-	-	-	-	-	-	-	3	3	2,484	6,775	196	6,579	2,728
$1,000,000 or more	-	-	-	-	-	-	-							
Returns with no adjusted gross income	977	977	73,651	-10,835	-8,211	-2,624	-	315	387	53,183	-5,460	-4,955	-505	-
	Other durable goods							Drugs, chemicals, and allied products						
Returns with and without adjusted gross income, total	44,236	44,532	2,103,145	623,484	308,401	315,083	93,402	12,007	12,173	294,421	150,650	43,419	107,231	19,969
Returns with adjusted gross income, total	43,050	43,247	2,033,450	633,292	314,903	318,389	93,402	11,357	11,523	284,231	154,528	45,584	108,944	19,969
Under $2,000	2,832	2,832	65,141	3,057	1,105	1,952	-	2,257	2,257	26,238	5,900	1,753	4,147	(-)
$2,000 under $5,000	5,657	5,657	105,549	20,982	5,462	15,520	460							
$5,000 under $10,000	11,114	11,234	250,277	86,569	36,162	50,407	4,499	2,382	2,382	73,492	17,650	7,326	10,324	1,108
$10,000 under $20,000	14,144	14,176	477,925	198,280	82,387	115,893	21,458	4,387	4,553	44,873	59,459	11,733	47,726	5,253
$20,000 under $50,000	8,174	8,205	800,611	234,911	137,735	97,176	39,323	2,142	2,142	110,900	57,413	19,254	38,159	9,31[illegible]
$50,000 under $100,000	978	984	253,773	64,625	41,252	23,373	17,935	163	163	17,248	9,898	3,942	5,956	2,332
$100,000 under $500,000	146	154	74,803	21,653	10,199	11,454	8,111	26	26	11,480	4,208	1,576	2,632	1,699
$500,000 under $1,000,000	5	5	5,371	3,215	601	2,614	1,616	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns with no adjusted gross income	1,186	1,285	69,695	-9,808	-6,502	-3,306	-	(*)	(*)	(*)	(*)	(*)	(*)	-

Footnote at end of table.

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits
	Wholesale trade—Continued													
	Apparel, piece goods, and notions							Groceries and related products						
Returns with and without adjusted gross income, total	14,122	14,187	599,924	214,775	120,608	94,167	33,812	38,180	38,586	7,214,622	496,076	303,341	192,735	71,189
Returns with adjusted gross income, total	13,399	13,464	585,978	218,638	124,273	94,365	33,812	36,952	37,356	7,023,495	507,847	311,459	196,388	71,189
Under $2,000	2,047	2,047	41,960	5,086	2,272	2,814	(*)	1,024	1,024	93,358	1,054	258	796	-
$2,000 under $5,000								7,370	7,623	1,548,083	28,740	13,312	15,428	432
$5,000 under $10,000	3,885	3,885	60,978	27,421	9,555	17,866	1,605	10,743	10,747	796,141	82,846	58,104	24,742	4,764
$10,000 under $20,000	3,333	3,336	99,825	46,547	25,220	21,327	4,118	11,686	11,691	1,342,862	163,837	93,736	70,101	16,694
$20,000 under $50,000	3,732	3,794	266,879	107,396	67,543	39,853	18,275	5,287	5,419	2,543,110	163,219	111,738	51,481	22,635
$50,000 under $100,000	331	331	77,855	21,461	14,248	7,213	5,879	727	737	534,114	47,649	26,647	21,002	12,418
$100,000 under $500,000	71	71	38,481	10,727	5,435	5,292	3,844	112	112	163,190	18,484	7,361	11,123	7,443
$500,000 under $1,000,000	-	-	-	-	-	-	-	3	3	2,637	2,018	303	1,715	892
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	1,228	1,230	191,127	-11,771	-8,118	-3,653	-
	Farm product raw materials							Alcoholic beverages						
Returns with and without adjusted gross income, total	13,169	14,014	4,877,314	163,903	74,481	89,422	30,908	1,837	1,849	616,045	47,821	29,816	18,005	12,171
Returns with adjusted gross income, total	11,711	12,532	4,417,991	179,154	83,545	95,609	30,908	1,599	1,611	568,343	48,985	30,816	18,169	12,171
Under $2,000	724	725	97,369	577	686	-109	-	(*)	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $5,000	1,829	2,333	203,771	7,002	3,766	3,236	196	(*)	(*)	(*)	(*)	(*)	(*)	-
$5,000 under $10,000	3,891	4,078	566,043	28,461	7,548	20,913	1,823	85	85	51,070	668	426	242	31
$10,000 under $20,000	3,073	3,084	933,462	42,064	13,616	28,448	3,966	387	388	103,100	5,772	2,812	2,960	564
$20,000 under $50,000	1,634	1,713	1,629,790	52,913	33,045	19,868	9,346	720	720	222,153	21,600	14,814	6,786	4,220
$50,000 under $100,000	453	484	641,580	31,204	17,317	13,887	8,959	171	176	99,059	11,601	7,263	4,338	3,602
$100,000 under $500,000	107	115	345,976	16,933	7,567	9,366	6,618	57	61	65,411	8,939	5,123	3,816	3,754
$500,000 under $1,000,000														
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns with no adjusted gross income	1,458	1,482	459,323	-15,251	-9,064	-6,187	-	238	238	47,702	-1,164	-1,000	-164	-
	Other nondurable goods							Wholesalers not allocable						
Returns with and without adjusted gross income, total	81,825	82,229	5,926,200	1,044,052	438,863	605,189	143,686	49,828	50,077	1,126,533	682,234	372,511	309,723	97,571
Returns with adjusted gross income, total	78,888	79,202	5,658,837	1,065,131	447,888	617,243	143,686	48,755	49,004	1,091,147	686,435	371,876	314,559	97,571
Under $2,000	4,435	4,435	92,272	4,564	3,829	735	29	2,801	2,801	15,653	2,678	2,125	553	-
$2,000 under $5,000	10,244	10,244	234,495	36,991	15,254	21,737	1,216	8,354	8,453	74,894	27,908	8,987	18,921	552
$5,000 under $10,000	23,898	23,990	1,586,214	177,501	81,649	95,852	8,820	11,757	11,757	144,753	85,063	48,032	37,031	4,621
$10,000 under $20,000	27,043	27,045	1,523,938	389,366	132,772	256,594	40,528	16,274	16,274	312,861	234,551	107,595	126,956	24,533
$20,000 under $50,000	11,902	12,098	1,617,091	344,791	163,829	180,962	58,665	8,385	8,519	400,007	245,440	154,295	91,145	41,656
$50,000 under $100,000	1,130	1,147	442,353	73,890	35,537	38,353	20,340	1,037	1,052	92,981	66,547	40,013	26,534	16,946
$100,000 under $500,000	232	239	151,560	34,929	13,694	21,235	12,580	144	145	39,490	21,948	10,741	11,207	8,186
$500,000 under $1,000,000	4	4	10,914	3,099	1,324	1,775	1,508	3	3	10,508	2,300	88	2,212	1,077
$1,000,000 or more								-	-	-	-	-	-	-
Returns with no adjusted gross income	2,937	3,027	267,363	-21,079	-9,025	-12,054	-	1,073	1,073	35,386	-4,201	635	-4,836	-
	Retail trade													
	Total							Building materials dealers						
Returns with and without adjusted gross income, total	1,724,482	1,783,509	92,331,276	17,857,204	5,758,177	12,099,027	2,166,009	18,107	18,117	1,607,145	237,398	122,167	115,231	37,681
Returns with adjusted gross income, total	1,644,998	1,699,200	87,770,940	18,256,166	6,124,198	12,131,968	2,166,009	17,417	17,427	1,520,838	244,431	126,262	118,169	37,681
Under $2,000	152,441	156,385	3,462,013	160,455	24,825	135,630	71	1,605	1,605	51,812	1,727	164	1,563	-
$2,000 under $5,000	275,632	285,125	8,659,926	970,574	364,381	606,193	18,144	2,276	2,276	65,227	8,270	4,638	3,632	196
$5,000 under $10,000	464,065	478,362	19,198,591	3,503,747	1,134,521	2,369,226	217,590	4,561	4,561	199,305	34,813	16,399	18,414	2,170
$10,000 under $20,000	576,841	595,171	29,190,977	8,035,580	2,203,421	5,832,159	836,566	5,941	5,941	461,898	83,855	40,122	43,733	8,590
$20,000 under $50,000	161,689	168,499	21,848,121	4,446,442	1,957,193	2,489,249	744,073	2,626	2,627	511,684	79,557	44,091	35,466	14,426
$50,000 under $100,000	12,295	13,407	4,166,426	788,231	349,836	438,395	214,356	314	322	141,920	21,473	13,094	8,379	6,259
$100,000 under $500,000	1,985	2,195	1,222,449	296,821	89,065	207,756	110,217	94	95	88,992	14,736	7,754	6,982	6,040
$500,000 under $1,000,000	39	42	5,480	25,013	-411	25,424	10,926							
$1,000,000 or more	11	14	16,957	29,303	1,367	27,936	14,066	-	-	-	-	-	-	-
Returns with no adjusted gross income	79,484	84,309	4,560,336	-398,962	-366,021	-32,941	-	690	690	86,307	-7,033	-4,095	-2,938	-

Footnote at end of table.

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits
	Retail trade—Continued													
	Hardware stores							Retail nurseries and garden stores						
Returns with and without adjusted gross income, total	20,494	20,586	1,631,836	254,388	151,650	102,738	37,995	15,010	15,276	435,797	162,997	35,169	127,828	22,107
Returns with adjusted gross income, total	19,641	19,733	1,605,568	261,999	159,846	102,153	37,995	14,295	14,394	405,938	171,017	38,359	132,658	22,107
Under $2,000	1,788	1,788	39,714	1,734	-190	1,924	-	(*)	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $5,000	2,284	2,284	89,777	7,464	2,591	4,873	172	2,987	2,987	66,521	12,034	3,215	8,819	242
$5,000 under $10,000	5,748	5,748	255,357	42,298	20,925	21,373	2,224	3,199	3,199	60,814	25,519	6,557	18,962	1,341
$10,000 under $20,000	6,084	6,103	574,901	89,409	61,626	27,783	10,156	5,306	5,405	128,833	68,006	10,077	57,929	6,445
$20,000 under $50,000	3,390	3,462	527,239	95,744	61,688	34,056	17,457	1,602	1,602	100,683	42,527	13,177	29,350	6,477
$50,000 under $100,000	307	308	102,318	18,985	11,205	7,780	5,406	142	142	27,773	8,538	4,463	4,075	2,014
$100,000 under $500,000	40	40	16,262	6,365	2,001	4,364	2,580	40	40	6,671	13,164	251	12,913	5,588
$500,000 under $1,000,000	-	-	-	-	-	-	-							
$1,000,000 or more	-	-	-	-	-	-	-							
Returns with no adjusted gross income	853	853	26,268	-7,611	-8,196	585	-	715	882	29,859	-8,020	-3,190	-4,830	-
	Mobile home dealers							Variety stores						
Returns with and without adjusted gross income, total	5,637	5,641	901,601	81,170	34,922	46,248	13,710	9,207	9,491	609,808	85,056	46,511	38,545	12,154
Returns with adjusted gross income, total	5,521	5,524	843,606	83,830	37,676	46,154	13,710	8,524	8,808	596,691	87,258	46,875	40,383	12,154
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $5,000	1,348	1,348	45,963	4,821	1,014	3,807	101	1,653	1,653	60,226	6,845	1,630	5,215	214
$5,000 under $10,000	1,140	1,140	147,507	8,190	3,110	5,080	375	1,997	1,997	119,690	15,111	9,045	6,066	1,280
$10,000 under $20,000	1,739	1,739	192,646	25,076	7,956	17,120	2,715	2,814	3,052	226,955	37,196	21,097	16,099	4,360
$20,000 under $50,000	876	878	290,870	25,237	14,879	10,358	4,145	590	590	131,863	18,779	10,755	8,024	4,143
$50,000 under $100,000	245	246	119,427	16,289	8,955	7,334	4,667	109	155	29,205	6,949	3,045	3,904	1,687
$100,000 under $500,000	27	27	21,775	4,187	1,717	2,470	1,707	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns with no adjusted gross income	116	117	57,995	-2,660	-2,754	94	-	(*)	(*)	(*)	(*)	(*)	(*)	-
	Other general merchandise stores							Grocery stores						
Returns with and without adjusted gross income, total	23,348	23,773	1,661,517	243,918	95,786	148,132	35,632	142,303	144,138	15,494,479	1,225,740	614,826	610,914	139,751
Returns with adjusted gross income, total	21,691	22,116	1,567,786	251,569	105,143	146,426	35,632	135,776	137,402	14,739,800	1,260,255	649,612	610,643	139,751
Under $2,000	1,715	1,814	58,887	1,646	25	1,621	-	20,856	21,026	814,010	22,639	7,253	15,386	13
$2,000 under $5,000	5,269	5,368	221,719	18,179	8,057	10,122	347	27,142	27,334	1,510,723	91,254	47,293	43,961	1,374
$5,000 under $10,000	5,703	5,734	360,531	40,431	16,417	24,014	2,318	39,612	39,796	3,294,823	288,249	133,324	154,925	17,865
$10,000 under $20,000	5,940	6,108	409,877	84,133	29,053	55,080	9,257	37,508	38,097	5,091,696	524,527	271,191	253,336	56,002
$20,000 under $50,000	2,612	2,615	387,841	74,487	38,508	35,979	13,617	9,839	10,199	3,172,252	270,561	157,555	113,006	45,589
$50,000 under $100,000	399	421	97,687	24,158	10,433	13,725	6,484	718	825	673,525	47,554	26,549	21,005	12,849
$100,000 under $500,000	53	56	31,244	8,535	2,650	5,885	3,609	101	125	182,771	15,471	6,447	9,024	6,059
$500,000 under $1,000,000	-	-	-	-	-	-	-							
$1,000,000 or more	-	-	-	-	-	-	-							
Returns with no adjusted gross income	1,657	1,657	93,731	-7,651	-9,357	1,706	-	6,527	6,736	754,679	-34,515	-34,786	271	-
	Meat markets and freezer provisioners							Fruit stores and vegetable markets						
Returns with and without adjusted gross income, total	13,313	13,353	1,262,617	128,503	76,283	52,220	13,094	8,852	8,866	415,484	66,283	35,520	30,763	6,474
Returns with adjusted gross income, total	13,107	13,147	1,240,499	129,409	76,936	52,473	13,094	8,110	8,124	390,901	67,060	36,477	30,583	6,474
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $5,000	2,708	2,708	70,534	9,959	4,241	5,718	286	1,888	1,888	63,062	6,229	5,187	1,042	79
$5,000 under $10,000	3,857	3,871	319,769	28,919	12,586	16,333	1,523	2,745	2,745	156,720	21,344	14,821	6,523	1,464
$10,000 under $20,000	4,245	4,260	510,144	58,923	38,420	20,503	5,882	1,484	1,484	82,349	19,402	8,634	10,768	1,870
$20,000 under $50,000	1,018	1,025	287,061	27,187	19,556	7,631	4,502	682	696	59,269	17,157	5,956	11,201	2,583
$50,000 under $100,000	29	32	17,280	1,672	760	912	496	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	-

Footnote at end of table.

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits
	Retail trade—Continued						
	Retail bakeries						
Returns with and without adjusted gross income, total	12,619	12,723	566,509	129,713	65,413	64,300	14,821
Returns with adjusted gross income, total	11,985	12,089	539,683	131,829	69,726	62,103	14,821
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $5,000	2,698	2,698	99,808	10,500	6,559	3,941	265
$5,000 under $10,000	4,124	4,124	127,610	31,764	12,705	19,059	1,651
$10,000 under $20,000	3,368	3,441	183,532	47,363	28,060	19,303	4,865
$20,000 under $50,000	1,280	1,311	91,453	35,188	18,148	17,040	5,977
$50,000 under $100,000	98	98	34,390	6,625	4,055	2,570	2,063
$100,000 under $500,000							
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-
	Used car dealers						
Returns with and without adjusted gross income, total	30,926	30,957	2,414,055	264,328	100,181	164,147	31,416
Returns with adjusted gross income, total	28,599	28,630	2,214,099	278,009	111,092	166,917	31,416
Under $2,000	2,739	2,739	109,317	3,002	1,511	1,491	-
$2,000 under $5,000	6,746	6,746	231,731	23,053	6,241	16,812	234
$5,000 under $10,000	9,391	9,391	489,578	71,122	27,173	43,949	4,412
$10,000 under $20,000	7,397	7,397	734,035	103,037	36,600	66,437	11,192
$20,000 under $50,000	2,082	2,113	557,687	60,650	33,272	27,378	10,709
$50,000 under $100,000	219	219	87,472	13,420	5,956	7,464	3,741
$100,000 under $500,000	25	25	4,279	3,725	339	3,386	1,128
$500,000 under $1,000,000							
$1,000,000 or more	-	-	-	-	-	-	-
Returns with no adjusted gross income	2,327	2,327	199,956	-13,681	-10,911	-2,770	-
	Gasoline service stations						
Returns with and without adjusted gross income, total	187,980	194,534	20,734,712	1,708,139	983,409	724,730	178,926
Returns with adjusted gross income, total	177,809	183,755	19,906,873	1,743,073	1,023,321	719,752	178,926
Under $2,000	14,977	15,152	671,745	17,394	3,479	13,915	-
$2,000 under $5,000	32,807	33,585	2,264,694	117,382	65,724	51,658	1,834
$5,000 under $10,000	60,667	62,495	5,527,676	450,469	252,767	197,702	26,651
$10,000 under $20,000	55,882	58,272	7,802,002	764,197	462,911	301,286	78,511
$20,000 under $50,000	12,875	13,606	3,338,988	346,443	222,526	123,917	57,487
$50,000 under $100,000	486	517	190,978	29,562	10,728	18,834	7,783
$100,000 under $500,000	115	128	110,790	17,626	5,186	12,440	6,660
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
Returns with no adjusted gross income	10,171	10,779	827,839	-34,934	-39,912	4,978	-
	Men's and boys' clothing and furnishings stores						
Returns with and without adjusted gross income, total	6,590	6,695	566,866	95,287	46,762	48,525	17,983
Returns with adjusted gross income, total	5,787	5,892	517,897	102,496	55,614	46,882	17,983
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	1,469	1,569	57,447	10,577	4,267	6,310	491
$10,000 under $20,000	1,605	1,605	135,511	23,079	13,155	9,924	2,798
$20,000 under $50,000	1,669	1,671	241,299	51,860	28,944	22,916	9,490
$50,000 under $100,000	130	132	40,305	8,059	6,764	1,295	2,431
$100,000 under $500,000	43	44	18,968	6,566	2,527	4,039	2,686
$500,000 under $1,000,000							
$1,000,000 or more	-	-	-	-	-	-	-
Returns with no adjusted gross income	803	803	48,969	-7,209	-8,852	1,643	-

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits
	Retail trade—Continued						
	New and used car dealers						
Returns with and without adjusted gross income, total	12,993	13,055	4,320,156	198,923	125,408	73,515	38,176
Returns with adjusted gross income, total	11,976	12,038	4,095,242	207,844	134,104	73,740	38,176
Under $2,000	883	883	77,302	85[illegible]	-231	1,081	
$2,000 under $5,000	1,494	1,494	153,329	5,589	1,013	4,576	143
$5,000 under $10,000	2,696	2,696	362,152	20,974	11,365	9,609	1,418
$10,000 under $20,000	3,675	3,712	875,688	51,565	27,926	23,639	5,391
$20,000 under $50,000	2,599	2,618	1,623,602	78,518	57,947	20,571	14,506
$50,000 under $100,000	526	530	701,936	34,895	25,340	9,555	10,457
$100,000 under $500,000	103	105	301,173	15,453	10,744	4,709	6,261
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
Returns with no adjusted gross income	1,017	1,017	224,914	-8,921	-8,696	-225	-
	Auto and home supply stores						
Returns with and without adjusted gross income, total	18,547	18,913	1,500,629	222,428	113,878	108,550	32,935
Returns with adjusted gross income, total	17,280	17,639	1,433,801	232,361	121,081	111,280	32,935
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $5,000	3,375	3,541	117,708	11,047	3,676	7,371	152
$5,000 under $10,000	4,185	4,257	193,938	31,260	9,800	21,460	1,799
$10,000 under $20,000	5,836	5,836	477,861	83,285	40,144	43,141	8,593
$20,000 under $50,000	2,835	2,954	508,386	82,363	53,828	28,535	14,955
$50,000 under $100,000	307	308	94,616	19,646	10,900	8,746	5,933
$100,000 under $500,000	29	30	19,812	3,916	2,238	1,678	1,503
$500,000 under $1,000,000	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-
Returns with no adjusted gross income	1,267	1,274	66,828	-9,933	-7,203	-2,730	-
	Boat and other automotive dealers						
Returns with and without adjusted gross income, total	18,327	18,334	1,732,350	261,933	63,392	198,541	43,604
Returns with adjusted gross income, total	16,965	16,971	1,640,786	269,694	73,281	196,413	43,604
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $5,000	2,511	2,511	166,393	8,929	431	8,498	90
$5,000 under $10,000	4,160	4,160	255,954	34,010	5,534	28,476	2,415
$10,000 under $20,000	6,284	6,285	470,259	91,109	19,858	71,251	9,580
$20,000 under $50,000	2,709	2,712	500,929	81,500	32,215	49,285	14,293
$50,000 under $100,000	501	501	172,038	33,012	16,169	16,843	9,206
$100,000 under $500,000	73	75	36,165	10,799	2,310	8,489	3,809
$500,000 under $1,000,000	3	3	243	9,777	-234	10,011	4,211
$1,000,000 or more							
Returns with no adjusted gross income	1,362	1,363	91,564	-7,761	-9,889	2,128	-
	Women's ready-to-wear stores						
Returns with and without adjusted gross income, total	19,223	19,291	1,165,911	241,263	99,020	142,243	40,714
Returns with adjusted gross income, total	18,058	18,112	1,118,287	250,125	106,279	143,846	40,714
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $5,000	3,584	3,584	107,893	12,083	8,164	3,919	465
$5,000 under $10,000	4,209	4,209	156,656	30,249	6,457	23,792	1,839
$10,000 under $20,000	5,859	5,867	381,390	86,217	33,484	52,733	10,208
$20,000 under $50,000	2,795	2,826	347,058	83,843	46,752	37,091	16,178
$50,000 under $100,000	360	375	66,827	22,612	8,213	14,399	6,001
$100,000 under $500,000	69	69	24,145	9,569	3,513	6,056	3,584
$500,000 under $1,000,000	3	3	256	4,366	25	4,341	2,439
$1,000,000 or more							
Returns with no adjusted gross income	1,165	1,179	47,624	-8,862	-7,259	-1,603	-

Footnote at end of table.

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Income tax after credits	Number of—		Business receipts	Adjusted gross income			Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss		Returns	Businesses		Total	Net profit (less loss)	Other income or loss	
	Retail trade—Continued													
	Family clothing stores							Shoe stores						
Returns with and without adjusted gross income, total	7,959	7,980	460,758	105,686	48,073	57,613	16,740	8,254	8,460	552,529	119,732	63,217	56,515	18,459
Returns with adjusted gross income, total	7,681	7,702	450,509	108,645	51,040	57,605	16,740	8,149	8,346	541,588	120,697	63,292	57,405	18,459
Under $2,000	1,728	1,728	36,007	3,061	1,863	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $5,000								(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	1,335	1,335	60,029	10,009	5,042	4,967	705	1,325	1,325	42,262	9,529	3,738	5,791	577
$10,000 under $20,000	3,121	3,121	168,679	42,662	19,134	23,528	4,724	3,845	3,938	221,861	53,937	27,519	26,418	6,290
$20,000 under $50,000	1,321	1,337	130,192	38,857	16,031	22,826	6,718	1,462	1,566	210,005	42,072	25,853	16,219	7,730
$50,000 under $100,000	144	149	40,377	9,680	7,232	2,448	2,997	106	106	31,821	8,172	3,237	4,935	2,499
$100,000 under $500,000	32	32	15,225	4,376	1,738	2,638	1,558	25	25	8,828	3,486	1,101	2,385	1,295
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	-
	Other apparel and accessory stores							Furniture stores						
Returns with and without adjusted gross income, total	14,881	15,346	491,177	164,547	53,642	110,905	22,773	25,034	25,167	1,620,909	320,880	154,518	166,362	50,585
Returns with adjusted gross income, total	13,834	14,299	471,314	168,680	56,801	111,879	22,773	24,161	24,294	1,559,919	339,869	160,024	179,845	50,585
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $5,000	2,229	2,301	40,341	6,582	5,030	1,552	97	3,461	3,461	90,540	12,213	4,205	8,008	118
$5,000 under $10,000	3,404	3,755	78,093	26,023	11,036	14,987	2,003	6,226	6,226	206,111	44,964	14,832	30,132	2,784
$10,000 under $20,000	4,428	4,428	145,456	62,461	16,311	46,150	6,056	8,878	8,878	462,908	121,223	45,345	75,878	12,713
$20,000 under $50,000	1,829	1,829	133,882	52,299	15,899	36,400	8,930	3,784	3,877	583,621	112,359	75,226	37,133	21,108
$50,000 under $100,000	223	265	48,068	15,467	7,518	7,949	4,023	501	530	161,857	30,188	16,769	13,419	7,854
$100,000 under $500,000								106	117	32,207	15,692	3,902	11,790	5,852
$500,000 under $1,000,000	19	19	3,970	3,928	631	3,297	1,664	3	3	204	2,288	-22	2,31[illegible]	1,15[illegible]
$1,000,000 or more								-	-	-	-	-	-	-
Returns with no adjusted gross income	1,047	1,047	19,863	-4,133	-3,159	-974	-	873	873	60,990	-18,989	-5,506	-13,483	-
	Home furnishings, except appliances							Household appliance stores						
Returns with and without adjusted gross income, total	22,729	22,802	1,016,948	269,171	83,469	185,702	34,117	14,381	14,737	1,184,873	139,820	77,504	62,316	19,011
Returns with adjusted gross income, total	21,444	21,517	924,742	277,832	93,223	184,609	34,117	12,829	13,185	1,097,393	150,566	86,997	63,569	19,011
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $5,000	2,763	2,763	67,463	9,742	934	8,808	74	2,138	2,138	51,464	7,680	4,125	3,555	152
$5,000 under $10,000	4,964	4,964	191,006	37,610	16,420	21,190	1,951	3,860	4,184	234,913	29,653	17,636	12,017	1,571
$10,000 under $20,000	9,267	9,340	331,404	135,133	40,871	94,262	14,184	4,248	4,248	338,064	50,973	31,172	28,801	6,391
$20,000 under $50,000	2,548	2,548	269,109	72,152	29,311	42,841	12,026	1,421	1,421	327,815	40,089	28,860	11,229	7,323
$50,000 under $100,000	243	243	36,284	16,737	3,370	13,367	4,220	152	153	69,858	10,131	5,183	4,948	3,188
$100,000 under $500,000	30	30	5,326	4,674	935	3,739	1,662	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000								-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns with no adjusted gross income	1,285	1,285	92,206	-8,661	-9,754	1,093	-	1,552	1,552	87,480	-10,746	-9,493	-1,253	-
	Radio, television, and music stores							Eating places						
Returns with and without adjusted gross income, total	24,731	25,026	1,462,532	242,421	101,479	140,942	28,822	177,546	183,042	8,182,754	1,593,738	642,254	951,484	190,993
Returns with adjusted gross income, total	22,532	22,827	1,318,549	250,507	112,305	138,202	28,822	165,956	170,551	7,621,363	1,655,498	695,877	959,621	190,993
Under $2,000	2,257	2,457	76,613	1,771	-883	2,654	-	20,340	21,102	403,418	20,452	1,762	18,690	13
$2,000 under $5,000	3,230	3,261	89,346	10,770	4,432	6,338	249	36,162	36,940	1,028,855	128,915	56,378	72,537	2,144
$5,000 under $10,000	5,767	5,767	276,885	40,968	21,207	19,761	2,349	50,164	51,245	1,893,855	370,921	159,671	211,250	24,921
$10,000 under $20,000	8,202	8,202	483,452	110,688	43,510	67,178	11,123	43,286	44,435	2,132,582	617,361	224,671	392,690	66,269
$20,000 under $50,000	2,968	3,027	368,247	77,372	41,517	35,855	12,195	14,658	15,301	1,806,186	408,033	210,466	197,567	69,[illegible]
$50,000 under $100,000	88	90	21,072	6,455	2,363	4,092	1,941	1,129	1,284	277,753	72,112	35,128	36,984	19,2[illegible]
$100,000 under $500,000	20	23	2,934	2,483	159	2,324	965	211	237	76,892	31,909	8,242	23,667	12,094
$500,000 under $1,000,000	-	-	-	-	-	-	-	6	7	1,822	5,795	-441	6,236	1,51[illegible]
$1,000,000 or more	-	-	-	-	-	-	-							
Returns with no adjusted gross income	2,199	2,199	143,983	-8,086	-10,826	2,740	-	11,590	12,491	561,391	-61,760	-53,623	-8,137	-

Footnote at end of table.

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits
	Retail trade—Continued													
	Drinking places							Drug stores and proprietary stores						
Returns with and without adjusted gross income, total	86,911	88,570	3,298,983	678,615	317,228	361,387	74,942	21,543	21,803	2,690,622	375,993	279,127	96,866	62,4[illegible]
Returns with adjusted gross income, total	81,123	82,483	3,100,251	704,281	335,842	368,439	74,942	20,674	20,840	2,687,857	383,714	288,189	95,525	62,4[illegible]
Under $2,000	10,625	10,625	263,696	10,729	7,713	3,016	15	(*)	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $5,000	19,715	19,762	502,627	69,382	35,885	33,497	1,713	2,313	2,313	114,444	8,810	9,542	-732	111
$5,000 under $10,000	25,330	26,234	874,939	188,223	83,149	105,074	12,693	3,624	3,627	212,261	27,863	17,002	10,861	1,9[illegible]1
$10,000 under $20,000	20,207	20,425	967,755	281,221	131,156	150,065	29,941	6,281	6,295	701,428	91,603	65,036	26,567	9,53[illegible]
$20,000 under $50,000	5,004	5,190	459,436	134,715	74,052	60,663	24,024	6,913	7,028	1,271,074	200,860	159,105	41,755	34,[illegible]48
$50,000 under $100,000	206	206	25,080	13,726	2,415	11,311	3,866	783	816	235,676	47,469	36,160	11,309	13,758
$100,000 under $500,000	36	41	6,718	6,285	1,472	4,813	2,690	46	47	20,118	6,505	2,214	4,291	2,499
$500,000 under $1,000,000								-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns with no adjusted gross income	5,788	6,[illegible]87	198,732	-25,666	-18,614	-7,052	-	869	963	82,765	-7,721	-9,062	1,341	-
	Liquor stores							Used merchandise stores						
Returns with and without adjusted gross income, total	25,893	26,508	3,175,583	334,474	174,640	159,834	49,898	61,318	61,749	686,786	573,778	[illegible]	533,01[illegible]	[illegible],575
Returns with adjusted gross income, total	24,389	25,001	3,055,942	343,844	181,790	162,054	49,898	57,787	58,218	650,398	583,835	52,585	531,250	76,575
Under $2,000	1,403	1,403	25,802	1,242	-718	1,960	-	10,687	10,938	71,675	11,646	-3,[illegible]19	14,[illegible]65	1
$2,000 under $5,000	2,919	3,018	231,357	10,427	5,221	5,206	277	13,155	13,155	100,108	46,252	14,458	31,794	840
$5,000 under $10,000	7,598	7,771	708,461	56,834	34,829	22,005	3,626	13,240	13,240	165,878	99,192	13,461	85,731	6,085
$10,000 under $20,000	7,276	7,369	864,257	104,154	54,698	49,456	11,267	14,555	14,655	132,137	205,176	7,758	197,412	23,416
$20,000 under $50,000	4,686	4,871	1,004,462	132,209	71,097	61,112	23,012	5,316	5,378	129,048	151,297	17,298	133,999	26,25[illegible]
$50,000 under $100,000	445	498	172,253	28,028	13,510	14,518	7,526	692	706	41,323	44,512	1,528	42,984	16,82[illegible]
$100,000 under $500,000	62	71	49,350	10,950	3,153	7,797	4,190	136	140	10,024	21,776	1,112	20,664	7,14[illegible]
$500,000 under $1,000,000								6	6	205	3,990	-11	4,001	1,971
$1,000,000 or more	-	-	-	-	-	-	-							
Returns with no adjusted gross income	1,504	1,507	119,641	-9,370	-7,150	-2,220	-	3,531	3,531	36,388	-10,057	-11,823	1,766	-
	Sporting goods and bicycle shops							Jewelry stores						
Returns with and without adjusted gross income, total	26,204	26,451	1,048,685	310,262	65,829	244,433	38,447	18,103	18,235	705,937	210,525	109,164	101,361	29,107
Returns with adjusted gross income, total	24,514	24,761	989,611	317,279	73,003	244,276	38,447	17,144	17,276	661,189	216,244	116,246	99,998	29,107
Under $2,000	1,818	1,891	44,977	2,584	491	2,093	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$2,000 under $5,000	2,936	2,936	59,802	10,878	-409	11,287	212	2,276	2,276	30,845	7,881	4,776	3,105	224
$5,000 under $10,000	4,123	4,222	136,983	32,347	4,586	27,761	1,901	4,763	4,863	114,739	38,119	21,87[illegible]	16,243	2,23[illegible]
$10,000 under $20,000	11,841	11,841	400,339	161,579	31,900	129,679	16,405	5,122	5,145	245,297	71,938	40,460	31,478	7,901
$20,000 under $50,000	3,661	3,734	310,251	97,714	33,197	64,517	15,857	2,902	2,909	216,784	80,093	43,153	36,940	13,677
$50,000 under $100,000	106	107	30,842	6,867	2,371	4,496	1,933	187	187	24,265	12,713	4,332	8,381	3,367
$100,000 under $500,000	29	30	6,417	5,310	867	4,443	2,139	28	30	10,005	4,050	1,358	2,692	1,692
$500,000 under $1,000,000								-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns with no adjusted gross income	1,690	1,690	59,074	-7,017	-7,174	157	-	959	959	44,748	-5,719	-7,[illegible]82	1,363	-
	Hobby, toy, and game shops							Gift, novelty, and souvenir shops						
Returns with and without adjusted gross income, total	10,503	10,604	182,861	110,538	12,716	97,822	12,764	29,998	30,252	589,360	332,338	35,396	296,942	45,370
Returns with adjusted gross income, total	10,089	10,190	181,112	112,433	14,647	97,786	12,764	28,008	28,262	567,666	337,722	41,878	295,844	45,37[illegible]
Under $2,000	2,358	2,358	17,583	7,549	384	7,165	(*)	3,649	3,649	19,389	3,934	-2,973	6,907	-
$2,000 under $5,000								3,056	3,056	27,498	9,377	286	9,091	99
$5,000 under $10,000	2,508	2,508	37,790	20,800	1,419	19,381	1,676	8,754	8,853	115,728	69,679	3,020	66,659	4,550
$10,000 under $20,000	4,320	4,420	79,045	56,104	6,634	49,470	5,615	9,458	9,559	202,896	137,281	20,412	116,869	14,540
$20,000 under $50,000	768	768	25,102	19,476	4,219	15,257	3,158	2,585	2,619	143,953	73,446	13,785	59,661	12,028
$50,000 under $100,000	126	126	17,964	7,498	1,682	5,816	1,733	439	454	53,568	28,351	6,681	21,670	7,838
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	61	66	3,935	9,463	643	8,820	3,167
$500,000 under $1,000,000	-	-	-	-	-	-	-	6	6	699	6,191	24	6,167	3,148
$1,000,000 or more	-	-	-	-	-	-	-							
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	1,990	1,990	21,694	-5,384	-6,482	1,098	

Footnote at end of table.

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits
	Retail trade—Continued													
	Sewing, needlework, and piece goods stores							Merchandising machine operators						
Returns with and without adjusted gross income, total	10,678	10,753	223,334	124,590	12,735	111,855	17,349	24,641	25,094	489,388	288,312	23,909	264,403	32,239
Returns with adjusted gross income, total	9,971	10,046	213,984	126,884	16,322	110,562	17,349	24,080	24,533	457,010	291,416	25,771	265,645	32,239
Under $2,000	2,403	2,403	17,643	6,512	-333	6,845	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $5,000								3,715	3,954	46,607	13,234	266	12,968	287
$5,000 under $10,000	2,386	2,458	54,962	16,046	3,740	12,306	985	5,698	5,698	73,893	42,927	2,142	40,785	2,447
$10,000 under $20,000	3,651	3,651	71,912	50,858	5,500	45,358	5,742	11,692	11,859	164,529	160,348	6,192	154,156	16,399
$20,000 under $50,000	1,340	1,340	47,474	38,865	5,456	33,409	6,734	2,341	2,384	145,872	63,245	14,498	48,747	9,524
$50,000 under $100,000	163	163	15,574	10,754	1,169	9,585	2,672	106	107	16,932	6,611	1,392	5,219	1,740
$100,000 under $500,000	28	31	6,419	3,849	790	3,059	1,171	26	29	7,712	4,565	1,159	3,406	1,842
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns with no adjusted gross income	707	707	9,350	-2,294	-3,587	1,293	-	(*)	(*)	(*)	(*)	(*)	(*)	-
	Direct selling organizations							Fuel and ice dealers						
Returns with and without adjusted gross income, total	413,701	418,024	1,819,283	4,503,047	147,925	4,355,122	446,271	12,953	12,965	757,869	152,716	74,646	78,070	20,823
Returns with adjusted gross income, total	409,456	413,779	1,759,825	4,516,857	156,264	4,360,593	446,271	12,700	12,712	753,781	153,319	74,545	78,774	2 ,823
Under $2,000	24,280	24,531	89,641	26,577	6,857	19,720	16	(*)	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $5,000	46,413	46,784	237,141	166,462	20,153	146,309	3,270	2,403	2,403	37,990	8,435	1,811	6,624	122
$5,000 under $10,000	114,318	115,888	520,384	884,799	39,744	845,055	57,963	3,498	3,498	127,193	27,312	12,311	15,001	1,645
$10,000 under $20,000	195,924	197,877	733,429	2,693,764	60,842	2,632,922	269,207	3,909	3,909	217,021	53,648	20,599	33,049	5,909
$20,000 under $50,000	27,869	28,045	162,107	699,301	24,414	674,887	102,683	1,763	1,766	275,123	47,087	31,774	15,313	7,939
$50,000 under $100,000	586	586	10,043	36,661	2,918	33,743	9,666	147	147	54,338	10,165	5,322	4,843	3,12[illegible]
$100,000 under $500,000	66	68	7,080	9,293	1,336	7,957	3,460	24	33	25,444	5,457	2,293	3,164	2,02[illegible]
$500,000 under $1,000,000														
$1,000,000 or more	-	-	-	-	-	-	-							
Returns with no adjusted gross income	4,245	4,245	59,458	-13,810	-8,339	-5,471	-	(*)	(*)	(*)	(*)	(*)	(*)	-
	Florists							Other miscellaneous retail stores						
Returns with and without adjusted gross income, total	19,958	20,078	904,205	190,186	79,515	110,671	24,667	66,307	66,511	1,771,889	737,384	159,196	578,188	95,844
Returns with adjusted gross income, total	18,068	18,188	851,390	194,705	81,940	112,765	24,667	62,656	62,846	1,668,802	756,001	171,113	584,888	95,844
Under $2,000	1,781	1,781	19,106	1,414	-3,326	4,740	-	5,781	5,782	35,747	6,365	910	5,455	-
$2,000 under $5,000	4,709	4,797	172,935	15,882	2,612	13,270	274	8,597	8,597	124,644	29,351	5,384	23,967	548
$5,000 under $10,000	3,829	3,830	135,695	28,399	13,482	14,917	2,114	18,905	18,965	352,922	145,879	29,186	116,693	9,189
$10,000 under $20,000	5,165	5,165	269,039	75,304	33,769	41,535	9,020	20,444	20,558	579,663	286,607	50,683	235,924	29,886
$20,000 under $50,000	2,513	2,544	241,024	68,577	33,654	34,923	11,549	8,123	8,123	467,577	221,319	70,045	151,274	36,597
$50,000 under $100,000	71	71	13,591	5,129	1,749	3,380	1,710	696	710	81,297	46,060	11,047	35,013	11,762
$100,000 under $500,000								105	106	26,780	17,390	3,843	13,547	6,445
$500,000 under $1,000,000	-	-	-	-	-	-	-	5	5	172	3,030	15	3,015	1,417
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns with no adjusted gross income	1,890	1,890	52,815	-4,519	-2,425	-2,094	-	3,651	3,665	103,087	-18,617	-11,917	-6,700	-
	Retail trade—Continued													
	Retail trade not allocable							Wholesale and retail trade not allocable						
Returns with and without adjusted gross income, total	22,820	22,824	577,076	187,546	38,602	148,944	21,705	45,512	45,789	1,698,405	499,382	172,759	326,623	67,764
Returns with adjusted gross income, total	20,271	20,275	518,794	193,059	45,737	147,322	21,705	43,404	43,681	1,632,950	506,221	178,746	327,475	67,764
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	3,399	3,399	50,386	3,518	1,226	2,292	-
$2,000 under $5,000	5,970	5,970	98,606	20,700	2,533	18,167	293	8,884	8,884	123,947	30,173	9,356	20,817	473
$5,000 under $10,000	5,698	5,698	164,708	43,909	12,580	31,329	3,366	12,387	12,418	249,905	90,902	25,342	65,560	5,738
$10,000 under $20,000	5,349	5,350	113,730	74,374	14,193	60,181	7,750	12,962	13,134	485,813	184,913	49,171	135,742	20,010
$20,000 under $50,000	1,387	1,390	93,321	38,054	12,989	25,065	6,475	5,121	5,193	525,752	139,482	66,981	72,501	22,78[illegible]
$50,000 under $100,000	137	137	20,973	8,261	1,711	6,550	2,082	560	562	150,601	35,375	18,272	17,103	10,[illegible]
$100,000 under $500,000	41	41	3,760	5,988	637	5,351	1,739	86	86	34,593	13,159	3,231	9,928	4,782
$500,000 under $1,000,000	-	-	-	-	-	-	-	5	5	11,953	8,699	5,167	3,532	3,97[illegible]
$1,000,000 or more	-	-	-	-	-	-	-							
Returns with no adjusted gross income	2,549	2,549	58,282	-5,513	-7,135	1,622	-	2,108	2,108	65,455	-6,839	-5,987	-852	-

Footnote at end of table.

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits
	Finance, insurance, and real estate													
	Total							Credit agencies other than banks						
Returns with and without adjusted gross income, total	649,338	666,038	10,072,398	10,814,545	3,591,823	7,222,722	1,754,252	6,659	6,795	114,796	170,161	41,984	128,177	46,209
Returns with adjusted gross income, total	634,302	650,732	9,536,443	11,123,959	3,702,193	7,421,766	1,754,252	6,305	6,445	106,491	182,778	45,685	137,093	46,209
Under $2,000	22,602	22,854	113,313	25,720	8,921	16,799	37							
$2,000 under $5,000	65,533	66,524	404,324	230,952	78,878	152,074	4,526	1,369	1,369	13,540	7,817	4,308	3,509	(*)
$5,000 under $10,000	138,287	141,365	1,084,682	1,034,515	343,105	691,410	64,014							
$10,000 under $20,000	234,168	240,059	2,453,749	3,408,271	1,045,406	2,362,865	359,398	2,308	2,408	21,225	29,778	6,920	22,858	3,2[illegible]
$20,000 under $50,000	149,848	154,771	3,821,827	4,288,455	1,663,199	2,625,256	695,363	1,829	1,861	38,773	57,995	19,540	38,455	10,632
$50,000 under $100,000	19,133	20,119	1,089,172	1,259,447	428,414	831,033	322,241	607	608	17,624	40,630	8,813	31,817	11,[illegible]
$100,000 under $500,000	4,588	4,878	533,929	724,430	129,328	595,102	247,193	183	190	13,480	31,651	4,[illegible]5	27,[illegible]	11,[illegible]
$500,000 under $1,000,000	95	106	27,594	64,356	4,232	60,124	26,170	6	6	453	4,402	189	4,213	2,[illegible]
$1,000,000 or more	48	56	7,853	87,813	710	87,103	35,310	3	3	1,396	10,505	1,310	9,195	6,291
Returns with no adjusted gross income	15,036	15,304	535,955	-309,414	-110,370	-199,044	-	351	351	8,305	-12,617	-3,701	-8,916	-
	Security brokers and dealers, except underwriting syndicates							Commodity contracts brokers, exchanges, and services						
Returns with and without adjusted gross income, total	16,083	16,098	404,684	309,245	69,674	239,571	56,375	7,640	7,642	180,827	218,833	34,208	184,625	46,765
Returns with adjusted gross income, total	15,663	15,678	384,954	318,895	75,262	243,633	56,375	7,392	7,394	178,726	227,481	40,076	187,405	46,765
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-							
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,364	1,364	26,222	6,437	1,970	4,467	2[illegible]
$5,000 under $10,000	4,346	4,346	25,996	30,923	3,462	27,461	2,111							
$10,000 under $20,000	5,206	5,206	53,252	78,478	16,310	62,168	8,019	2,482	2,482	36,196	36,152	5,724	30,428	3,842
$20,000 under $50,000	3,425	3,433	129,541	99,832	34,000	65,832	15,801	2,718	2,718	46,156	83,355	19,625	63,731	13,[illegible]51
$50,000 under $100,000	715	715	37,830	50,502	12,616	37,886	11,878	569	569	34,567	38,436	7,279	31,157	8,579
$100,000 under $500,000	228	234	115,041	39,405	8,479	30,926	12,377	238	239	34,163	42,228	6,458	35,770	13,342
$500,000 under $1,000,000	6	7	1,014	4,857	865	3,992	2,453	15	16	689	10,446	-1,156	11,602	3,347
$1,000,000 or more	3	3	34	9,070	-21	9,091	3,633	6	6	733	1[illegible],427	176	1[illegible],251	4,338
Returns with no adjusted gross income	420	420	19,730	-9,650	-5,588	-4,062	-	248	248	2,101	-8,648	-5,868	-2,780	-
	Insurance agents, brokers, and service							Operators and lessors of buildings						
Returns with and without adjusted gross income, total	192,770	194,209	3,559,133	3,213,341	1,521,274	1,692,067	482,787	22,396	23,469	561,053	371,655	-43,626	415,281	89,841
Returns with adjusted gross income, total	189,770	191,202	3,454,334	3,237,793	1,527,722	1,710,071	482,787	21,145	22,173	403,758	447,654	2,650	445,004	89,841
Under $2,000	7,636	7,887	33,674	8,800	3,810	4,990	-							
$2,000 under $5,000	18,845	19,347	96,374	67,096	32,071	35,025	1,066	2,181	2,181	25,716	4,[illegible]57	-1,251	5,308	8[illegible]
$5,000 under $10,000	41,743	41,994	359,921	317,399	130,593	186,806	18,166	5,679	5,681	37,261	41,856	683	41,173	2,642
$10,000 under $20,000	68,141	68,240	937,404	992,212	455,879	536,333	99,278	7,822	8,266	95,733	109,818	-658	110,476	11,757
$20,000 under $50,000	46,965	47,236	1,549,338	1,345,904	699,180	646,724	218,744	4,182	4,552	116,799	121,177	3,797	117,380	2[illegible],25[illegible]
$50,000 under $100,000	5,534	5,564	376,098	361,286	165,626	195,660	94,617	854	1,004	63,587	57,475	1,918	55,557	14,992
$100,000 under $500,000	893	920	98,186	133,985	38,630	95,355	46,490	403	454	58,156	71,918	-1,067	72,985	23,817
$500,000 under $1,000,000	9	9	2,238	5,767	1,498	4,269	1,916	9	15	2,852	6,617	47	6,570	3,249
$1,000,000 or more	4	5	1,101	5,344	435	4,909	2,510	15	20	3,654	34,736	-819	35,555	13,054
Returns with no adjusted gross income	3,000	3,007	104,799	-24,452	-6,448	-18,004	-	1,251	1,296	157,295	-75,999	-46,276	-29,723	-
	Lessors, other than buildings							Real estate agents, brokers, and managers						
Returns with and without adjusted gross income, total	56,395	57,020	141,904	887,008	-10,702	897,710	159,992	318,045	325,171	4,107,246	5,081,003	1,713,376	3,367,627	767,552
Returns with adjusted gross income, total	55,350	55,975	133,624	909,018	-4,102	913,120	159,992	311,025	318,113	3,968,139	5,219,416	1,736,646	3,482,770	767,552
Under $2,000	3,016	3,016	9,807	3,192	-30	3,222	-	8,945	8,945	42,189	11,168	7,438	3,730	20
$2,000 under $5,000	10,141	10,141	20,134	35,059	1,409	33,650	534	31,059	31,365	218,229	108,521	44,502	64,019	2,534
$5,000 under $10,000	11,280	11,783	27,246	81,269	1,259	80,010	6,328	68,488	69,805	521,934	513,513	186,765	326,748	32,168
$10,000 under $20,000	18,744	18,745	37,691	266,009	3,369	262,640	30,121	120,664	123,681	1,094,517	1,768,170	499,725	1,268,445	189,406
$20,000 under $50,000	9,806	9,909	27,775	280,241	-4,050	284,291	46,148	72,448	74,575	1,492,360	2,042,324	747,840	1,294,484	325,727
$50,000 under $100,000	1,642	1,646	6,718	111,381	-2,186	113,567	28,502	7,795	8,084	426,286	506,267	187,244	319,023	126,394
$100,000 under $500,000	700	714	4,137	111,821	-3,762	115,583	39,952	1,590	1,622	153,655	240,633	61,410	179,223	80,611
$500,000 under $1,000,000	14	14	98	9,538	-72	9,610	4,082	27	27	18,139	16,632	1,640	14,992	5,929
$1,000,000 or more	7	7	18	10,508	-39	10,547	4,325	9	9	830	12,188	82	12,106	4,763
Returns with no adjusted gross income	1,045	1,045	8,280	-22,010	-6,600	-15,410	-	7,020	7,058	139,107	- 138,413	-23,270	-115,143	-

Footnote at end of table.

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income			Income tax after credits	Number of—		Business receipts	Adjusted gross income			Income tax after credits
	Returns	Businesses		Total	Net profit (less loss)	Other income or loss		Returns	Businesses		Total	Net profit (less loss)	Other income or loss	
	Finance, insurance, and real estate—Continued													
	Subdividers and developers, except cemeteries							Combined real estate, insurance, loans, law offices						
Returns with and without adjusted gross income, total	7,515	7,592	364,699	170,764	43,069	127,695	43,009	23,438	23,466	559,573	449,089	190,485	258,604	78,836
Returns with adjusted gross income, total	6,555	6,622	307,673	201,479	55,470	146,009	43,009	22,703	22,731	525,133	455,945	189,287	266,658	78,836
Under $2,000														
$2,000 under $5,000	501	501	10,819	1,381	-1,477	2,858	-	2,814	2,814	23,157	7,870	1,099	6,771	(*)
$5,000 under $10,000	1,054	1,054	9,855	7,776	-1,871	9,647	286	4,161	4,161	69,873	29,441	11,317	18,124	1,214
$10,000 under $20,000	1,658	1,673	56,102	24,535	7,375	17,160	2,133	7,558	7,558	111,834	111,944	44,955	66,989	11,840
$20,000 under $50,000	2,498	2,502	153,925	78,326	32,044	46,282	13,171	6,899	6,899	230,973	207,059	95,364	111,695	35,619
$50,000 under $100,000	593	627	39,212	40,295	12,948	27,347	10,576	1,086	1,114	73,951	70,425	29,996	40,429	19,347
$100,000 under $500,000	242	256	37,048	39,030	6,490	32,540	12,746	182	182	14,926	27,326	6,161	21,165	9,752
$500,000 under $1,000,000	6	6	625	4,189	375	3,814	1,919	3	3	419	1,880	395	1,485	981
$1,000,000 or more	3	3	87	5,947	-414	6,361	2,178	-	-	-	-	-	-	-
Returns with no adjusted gross income	960	970	57,026	-30,715	-12,401	-18,314	-	735	735	34,440	-6,856	1,198	-8,054	-
	Services													
	Total							Hotels						
Returns with and without adjusted gross income, total	2,613,326	2,693,126	44,863,778	40,490,177	15,787,423	24,702,754	6,610,493	6,238	6,544	262,637	57,212	3,965	53,247	12,325
Returns with adjusted gross income, total	2,561,926	2,638,701	43,600,031	40,922,670	15,954,427	24,968,243	6,610,493	5,646	5,695	216,093	70,735	12,444	58,291	12,325
Under $2,000	187,625	191,844	1,183,252	216,122	99,990	116,132	115	2,033	2,033	51,442	3,891	-1,386	5,277	24
$2,000 under $5,000	355,607	362,348	2,827,947	1,239,959	568,079	671,880	29,311							
$5,000 under $10,000	583,458	601,458	5,849,455	4,366,311	1,413,299	2,953,012	288,410	1,482	1,482	34,573	10,372	1,868	8,504	569
$10,000 under $20,000	858,601	884,740	10,322,530	12,193,261	3,089,742	9,103,519	1,299,153	1,527	1,527	49,952	21,522	7,881	13,641	2,066
$20,000 under $50,000	470,365	486,761	14,620,630	13,943,137	6,217,556	7,725,581	2,323,017	453	499	46,333	13,524	6,192	7,332	2,395
$50,000 under $100,000	89,488	93,815	6,537,706	5,891,266	3,487,446	2,403,820	1,559,569	109	110	17,926	7,735	-1,258	8,993	1,674
$100,000 under $500,000	16,287	17,194	2,067,639	2,426,222	1,013,274	1,412,948	844,855	38	40	10,255	6,912	117	6,795	2,002
$500,000 under $1,000,000	335	371	94,091	226,936	36,508	190,428	95,972	4	4	5,612	6,779	-970	7,749	3,595
$1,000,000 or more	160	170	96,781	419,456	28,533	390,923	170,091							
Returns with no adjusted gross income	51,400	54,425	1,263,747	-432,493	-167,004	-265,489	-	592	849	46,544	-13,523	-8,479	-5,044	-
	Motels, motor hotels, and tourist courts							Trailering parks and camp sites						
Returns with and without adjusted gross income, total	40,735	41,608	1,262,325	426,844	84,325	342,519	70,366	18,403	18,489	273,456	212,589	14,902	197,687	31,487
Returns with adjusted gross income, total	36,635	37,436	1,094,633	469,075	109,439	359,636	70,366	16,994	17,075	254,084	221,422	23,995	197,427	31,487
Under $2,000	4,968	4,968	66,910	4,757	-6,074	10,831	-	(*)	(*)	(*)	(*)	(*)	(*)	(-)
$2,000 under $5,000	6,437	6,437	74,280	21,940	3,787	18,153	299	2,852	2,852	34,251	9,700	-308	10,008	143
$5,000 under $10,000	9,511	9,715	229,656	69,645	21,075	48,570	4,239	5,193	5,193	61,770	40,227	1,809	38,418	3,081
$10,000 under $20,000	9,483	9,716	311,601	133,644	35,586	98,058	14,367	4,902	4,902	50,687	72,720	4,290	68,430	8,253
$20,000 under $50,000	5,306	5,501	295,559	147,033	43,407	103,626	24,594	2,354	2,417	69,410	69,363	12,992	56,371	11,890
$50,000 under $100,000	899	864	73,582	53,675	10,027	43,648	13,961	230	245	18,828	15,330	4,180	11,150	3,823
$100,000 under $500,000	290	225	38,669	32,096	1,519	30,577	10,409	79	82	9,176	12,697	1,267	11,430	4,284
$500,000 under $1,000,000	7	10	4,376	6,285	112	6,173	2,479	-	-	-	-	-	-	-
$1,000,000 or more								-	-	-	-	-	-	-
Returns with no adjusted gross income	4,100	4,172	167,692	-42,231	-25,114	-17,117	-	1,409	1,414	19,372	-8,833	-9,093	260	-
	Other lodging places							Coin-operated laundries and dry cleaning						
Returns with and without adjusted gross income, total	17,344	17,694	129,367	108,859	2,406	106,453	11,363	29,596	31,858	524,115	325,508	45,184	280,324	37,891
Returns with adjusted gross income, total	15,607	15,957	115,420	114,053	6,745	107,308	11,363	27,513	29,169	502,224	336,634	48,779	287,855	37,891
Under $2,000	3,135	3,386	10,415	3,459	-415	3,874	-	2,165	2,265	35,606	2,344	487	1,857	-
$2,000 under $5,000	5,804	5,804	29,218	18,755	3,256	15,499	372	3,418	3,418	39,474	11,450	1,975	9,475	140
$5,000 under $10,000	2,896	2,896	14,523	22,532	2,182	20,350	1,487	7,817	8,433	106,481	58,543	11,041	47,502	3,687
$10,000 under $20,000	2,753	2,852	39,471	37,838	-717	38,555	3,884	10,434	11,058	218,226	148,104	16,042	132,062	13,621
$20,000 under $50,000	967	967	17,983	26,413	2,849	23,564	4,395	3,389	3,674	87,773	91,970	17,283	74,687	13,575
$50,000 under $100,000	52	52	3,810	5,056	-410	5,466	1,025	241	272	12,496	14,864	1,549	13,315	3,338
$100,000 under $500,000														
$500,000 under $1,000,000	-	-	-	-	-	-	-	49	49	2,168	9,359	402	8,957	3,530
$1,000,000 or more	-	-	-	-	-	-	-							
Returns with no adjusted gross income	1,737	1,737	13,947	-5,194	-4,339	-855	-	2,083	2,689	21,891	-11,126	-3,595	-7,531	-

Footnote at end of table.

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits
	Services—Continued													
	Other laundry, cleaning, and garment services							Photographic studios, portrait						
Returns with and without adjusted gross income, total	61,743	63,806	1,284,851	522,286	201,162	321,124	50,127	38,294	38,294	501,181	412,71[illegible]	89,442	323,268	49,[illegible]03
Returns with adjusted gross income, total	59,009	60,821	1,199,765	538,684	211,572	327,112	50,127	37,119	37,119	470,066	417,476	92,710	324,766	49,403
Under $2,000	6,652	6,912	55,925	7,914	4,258	3,656	16	2,480	2,480	21,522	2,636	470	2,166	-
$2,000 under $5,000	13,008	13,331	180,907	47,713	27,125	20,588	1,021	7,369	7,369	60,961	28,460	8,336	20,124	74[illegible]
$5,000 under $10,000	18,109	18,794	306,153	134,328	58,000	76,328	6,997	8,458	8,458	120,779	66,400	15,161	51,299	4,866
$10,000 under $20,000	17,475	17,790	440,761	240,717	81,955	158,762	24,131	15,204	15,204	196,285	207,082	48,496	158,586	22,162
$20,000 under $50,000	3,624	3,841	199,400	95,181	38,939	56,242	14,070	3,346	3,346	62,027	89,980	18,011	71,969	14,643
$50,000 under $100,000	97	97	12,335	5,890	1,319	4,571	1,474	206	206	4,877	12,990	1,642	11,348	3,42[illegible]
$100,000 under $500,000	44	56	4,284	6,941	-24	6,965	2,418	56	56	3,615	9,868	594	9,274	2,57[illegible]
$500,000 under $1,000,000														
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns with no adjusted gross income	2,734	2,985	85,086	-16,398	-10,410	-5,988	-	1,175	1,175	31,115	-4,766	-3,268	-1,498	-
	Beauty shops							Barber shops						
Returns with and without adjusted gross income, total	211,942	213,326	1,954,140	1,942,694	504,390	1,438,304	201,866	107,100	108,097	737,810	717,814	365,117	352,697	51,928
Returns with adjusted gross income, total	208,991	210,145	1,924,215	1,959,161	505,445	1,453,716	201,866	106,187	107,184	723,018	719,896	362,304	357,592	51,928
Under $2,000	20,961	20,961	109,270	25,094	19,429	5,665	20	13,718	13,718	36,361	15,638	12,285	3,353	1[illegible]
$2,000 under $5,000	38,934	38,934	278,583	133,991	79,520	54,471	3,934	27,826	28,427	143,935	98,146	68,210	29,936	1,643
$5,000 under $10,000	58,932	59,328	511,318	443,655	133,794	309,861	30,463	42,246	42,497	317,959	309,652	171,981	137,671	18,512
$10,000 under $20,000	79,338	79,845	758,804	1,066,866	208,130	858,736	116,282	21,717	21,817	208,787	276,747	105,230	171,517	28,276
$20,000 under $50,000	10,399	10,649	252,523	256,578	62,960	193,618	41,500	662	693	15,501	17,980	4,621	13,359	2,872
$50,000 under $100,000	388	388	11,893	26,396	1,598	24,798	7,142	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	39	40	1,824	6,581	14	6,567	2,525	(*)	(*)	(*)	(*)	-	(*)	(*)
$500,000 under $1,000,000								-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns with no adjusted gross income	2,951	3,181	29,925	-16,467	-1,055	-15,412	-	(*)	(*)	(*)	(*)	(*)	(*)	-
	Shoe repair and hat cleaning shops							Funeral service and crematories						
Returns with and without adjusted gross income, total	16,496	16,596	210,536	110,302	64,613	45,689	8,290	12,180	12,534	699,086	225,343	155,880	69,463	38,525
Returns with adjusted gross income, total	16,495	16,595	210,533	110,309	64,614	45,695	8,290	11,929	12,283	696,199	225,411	155,948	69,463	38,525
Under $2,000	2,694	2,694	9,060	3,284	2,746	538	-	(*)	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $5,000	4,268	4,268	30,280	15,710	10,147	5,563	245	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000 under $10,000	6,493	6,593	83,949	46,900	26,419	20,481	3,211	2,098	2,349	47,794	18,080	5,866	10,814	1,083
$10,000 under $20,000	2,591	2,591	63,162	33,921	20,694	13,227	3,345	4,080	4,080	192,886	68,938	4[illegible],746	2[illegible],192	6,5[illegible]1
$20,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,718	3,821	339,369	113,166	86,631	26,535	21,126
$50,000 under $100,000	-	-	-	-	-	-	-	384	384	63,818	24,284	16,831	7,453	7,2[illegible]
$100,000 under $500,000	-	-	-	-	-	-	-	56	56	15,056	6,869	3,836	3,033	2,551
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	-	-
	Miscellaneous personal services							Advertising						
Returns with and without adjusted gross income, total	97,645	97,935	285,013	982,768	111,536	871,232	99,566	21,538	21,614	556,374	307,413	94,424	212,989	48,613
Returns with adjusted gross income, total	96,445	96,732	278,442	986,360	112,953	873,407	99,566	21,027	21,103	549,550	310,115	96,245	213,870	48,613
Under $2,000	11,867	11,867	20,218	14,881	9,177	5,704	-	(*)	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $5,000	13,613	13,613	26,768	47,193	14,130	33,063	1,172	3,093	3,093	18,185	9,734	2,824	6,910	123
$5,000 under $10,000	23,431	23,551	59,611	178,084	22,854	155,230	10,858	3,882	3,882	81,210	28,159	15,275	12,884	1,917
$10,000 under $20,000	41,949	42,116	130,081	581,931	48,991	532,940	59,076	7,649	7,721	154,941	111,593	27,210	84,383	12,347
$20,000 under $50,000	5,317	5,317	27,994	143,631	12,552	131,079	22,833	3,874	3,874	203,165	105,456	36,715	68,741	17,27[illegible]
$50,000 under $100,000	227	227	12,740	14,763	4,745	10,018	3,502	443	444	52,213	28,418	10,148	18,270	6,948
$100,000 under $500,000	41	41	1,030	5,877	504	5,373	2,125	103	103	20,485	16,316	2,521	13,795	6,165
$500,000 under $1,000,000	-	-	-	-	-	-	-	5	8	2,072	8,270	23	8,247	3,843
$1,000,000 or more	-	-	-	-	-	-	-							
Returns with no adjusted gross income	1,200	1,203	6,571	-3,592	-1,417	-2,175	-	(*)	(*)	(*)	(*)	(*)	(*)	

Footnote at end of table.

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits
	Services—Continued													
	Services to buildings							Management and public relations						
Returns with and without adjusted gross income, total	71,615	71,943	719,937	687,499	207,014	480,485	61,653	100,982	101,706	973,018	2,233,979	466,162	1,767,817	399,504
Returns with adjusted gross income, total	70,778	71,106	711,063	689,557	207,114	482,443	61,653	99,530	100,251	942,149	2,284,015	467,929	1,816,086	399,504
Under $2,000	6,468	6,468	27,076	8,873	6,771	2,102	-	1,959	1,959	4,902	2,339	1,075	1,264	-
$2,000 under $5,000	9,138	9,138	61,365	32,788	18,022	14,766	712	5,562	5,562	24,934	19,144	6,538	12,606	470
$5,000 under $10,000	21,285	21,285	191,365	158,548	51,456	107,092	8,708	14,902	14,902	80,758	110,979	29,424	81,555	7,175
$10,000 under $20,000	31,338	31,604	327,770	419,399	107,050	312,349	48,232	36,208	36,474	235,924	537,514	108,165	429,349	56,758
$20,000 under $50,000	2,478	2,540	85,308	63,791	21,345	42,446	9,836	34,791	35,153	371,836	1,017,440	194,209	823,231	161,785
$50,000 under $100,000	71	71	18,179	6,158	2,470	3,688	2,165	4,617	4,704	137,052	308,160	78,514	229,646	75,440
$100,000 under $500,000								1,424	1,430	67,622	228,196	40,678	187,518	73,281
$500,000 under $1,000,000								48	48	6,772	31,791	3,412	28,379	12,27[illegible]
$1,000,000 or more	-	-	-	-	-	-	-	19	19	12,349	28,452	5,914	22,538	12,313
Returns with no adjusted gross income	(-)	(*)	(*)	(*)	(*)	(*)	-	1,452	1,455	30,869	-50,036	-1,767	-48,269	-
	Equipment rental and leasing							Other business services						
Returns with and without adjusted gross income, total	14,601	14,602	343,240	343,730	35,369	308,361	70,770	212,541	214,753	2,076,806	2,761,136	603,222	2,157,914	373,522
Returns with adjusted gross income, total	14,402	14,403	323,597	350,360	36,963	313,397	70,770	207,961	210,167	2,008,684	2,798,685	619,559	2,179,126	373,522
Under $2,000	1,430	1,430	27,363	4,233	1,006	3,227	(*)	13,707	14,460	82,661	16,416	6,094	10,322	-
$2,000 under $5,000								29,789	30,010	187,188	103,831	54,215	49,616	3,218
$5,000 under $10,000	1,417	1,417	18,785	9,890	-301	10,191	419	46,748	46,915	382,643	355,667	104,251	251,416	24,834
$10,000 under $20,000	5,879	5,879	111,174	80,487	12,981	67,506	7,921	84,366	85,165	654,805	1,212,361	241,003	971,358	132,054
$20,000 under $50,000	4,708	4,709	110,409	127,382	17,406	109,976	18,000	30,292	30,535	565,891	840,854	175,494	665,360	134,737
$50,000 under $100,000	635	635	32,191	42,086	4,550	37,536	9,665	2,467	2,482	90,936	159,032	29,557	129,475	39,502
$100,000 under $500,000	310	310	21,707	50,498	1,955	48,543	17,284	575	583	36,203	92,028	8,120	83,908	31,61
$500,000 under $1,000,000	11	11	308	7,205	-353	7,558	3,409	13	13	8,345	7,765	1,059	6,706	2,[illegible]
$1,000,000 or more	12	12	1,660	28,579	-281	28,860	14,022	4	4	12	10,731	-234	10,965	4,8[illegible]
Returns with no adjusted gross income	199	199	19,643	-6,630	-1,594	-5,036	-	4,580	4,586	68,122	-37,549	-16,337	-21,212	-
	Automotive rentals, without drivers							Automotive top and body repair shops						
Returns with and without adjusted gross income, total	11,811	11,857	158,125	166,119	2,451	163,668	22,862	33,483	33,483	1,[illegible],436	284,849	160,630	124,219	27,[illegible]
Returns with adjusted gross income, total	11,781	11,797	153,510	167,503	3,527	163,976	22,862	32,463	32,463	996,873	288,090	164,341	123,750	27,[illegible]
Under $2,000	(-)	(-)	(-)	(-)	(-)	(-)	-	2,116	2,116	48,949	1,630	1,581	49	-
$2,000 under $5,000	1,549	1,549	33,483	5,763	-1,905	7,668	33	7,466	7,466	130,931	25,750	15,396	10,354	33
$5,000 under $10,000	2,440	2,440	17,758	18,261	-68	18,329	1,161	12,009	12,009	283,391	80,154	48,625	37,529	4,759
$10,000 under $20,000	4,384	4,384	29,614	61,277	260	61,017	6,034	9,177	9,177	312,100	124,965	63,192	61,773	12,95
$20,000 under $50,000	2,013	2,013	35,532	54,328	5,466	48,862	8,415	1,604	1,604	204,798	43,993	32,433	11,560	7,51
$50,000 under $100,000	272	287	19,190	18,742	2,573	16,169	5,047	(*)	(*)	(*)	(-)	(*)	(*)	(*)
$100,000 under $500,000								(*)	(-)	(*)	(-)	(-)	(-)	(-)
$500,000 under $1,000,000	36	36	4,741	7,624	-8	7,632	2,172	-	-	-	-	-	-	-
$1,000,000 or more								-	-	-	-	-	-	
Returns with no adjusted gross income	30	60	4,615	-1,384	-1,076	-308	-	(*)	(*)	(*)	(-)	(*)	(*)	-
	General automotive repair shops							Other automotive repair shops						
Returns with and without adjusted gross income, total	86,872	86,872	2,067,394	671,495	301,441	370,054	59,255	17,039	17,207	505,920	156,145	80,811	75,334	16,984
Returns with adjusted gross income, total	84,507	84,507	1,987,380	677,562	309,868	367,694	59,255	16,381	16,549	465,722	158,966	85,216	73,750	1[illegible],984
Under $2,000	11,777	11,777	126,726	12,882	8,066	4,816	-	(-)	(*)	(-)	(*)	(-)	(*)	-
$2,000 under $5,000	18,762	18,762	342,451	70,710	42,209	28,501	1,190	3,115	3,115	34,187	10,771	6,369	4,402	208
$5,000 under $10,000	27,657	27,657	590,898	198,896	95,229	103,667	11,369	4,877	4,933	123,405	36,872	23,425	13,447	2,15[illegible]
$10,000 under $20,000	23,040	23,040	675,084	304,808	115,214	189,594	30,925	5,456	5,556	178,607	75,803	35,495	4[illegible],308	[illegible]
$20,000 under $50,000	3,161	3,161	233,469	82,049	47,166	34,883	13,419	1,066	1,066	89,635	29,27[illegible]	16,3[illegible]	12,9[illegible]	5,[illegible]
$50,000 under $100,000	94	94	16,985	6,056	1,491	4,565	1,045	(*)	(*)	(*)	(-)	(*)	(*)	(*)
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(-)	(*)	(*)	(-)	(-)	(-)	(*)	(*)	(*)
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns with no adjusted gross income	2,365	2,365	80,014	-6,067	-8,427	2,360	-	(*)	(*)	(*)	(-)	(-)	(*)	-

Footnote at end of table.

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits
	Services—Continued													
	Automotive services, except repair							Radio and TV repair shops						
Returns with and without adjusted gross income, total	17,077	17,379	412,288	226,517	45,458	181,059	29,918	40,307	40,310	477,668	395,737	105,571	290,166	39,54[illegible]
Returns with adjusted gross income, total	16,951	17,252	410,359	230,248	45,766	184,482	29,918	39,523	39,526	473,794	397,365	106,361	291,004	39,543
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	3,761	3,761	33,195	4,279	1,017	3,262	-
$2,000 under $5,000	2,060	2,132	39,184	8,640	4,834	3,806	62	4,042	4,042	51,924	15,084	11,216	3,868	422
$5,000 under $10,000	4,228	4,228	89,477	31,422	5,051	26,371	1,487	13,190	13,190	130,505	98,104	28,425	69,679	6,111
$10,000 under $20,000	6,733	6,733	117,465	96,920	21,902	75,018	9,588	16,311	16,311	187,698	225,073	47,512	177,561	24,214
$20,000 under $50,000	2,235	2,415	110,216	64,162	10,135	54,027	10,358	2,205	2,208	69,909	53,767	18,135	35,432	8,454
$50,000 under $100,000	287	332	45,671	19,281	4,894	14,387	5,041	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$100,000 under $500,000	48	52	6,054	8,305	539	7,766	3,382	-	-	-	-	-	-	-
$500,000 under $1,000,000								-	-	-	-	-	-	-
$1,000,000 or more								-	-	-	-	-	-	-
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	-
	Electrical repair shops, except radio and TV							Reupholstery and furniture repair						
Returns with and without adjusted gross income, total	27,222	27,222	301,011	261,006	62,334	198,672	25,500	25,112	25,211	354,798	217,110	73,492	143,618	18,982
Returns with adjusted gross income, total	26,379	26,379	286,573	263,873	65,603	198,270	25,500	24,695	24,794	347,835	217,695	74,113	143,582	18,982
Under $2,000	2,380	2,380	8,253	2,873	768	2,105	-	(*)	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $5,000	3,698	3,698	48,019	11,190	8,082	3,108	159	5,047	5,047	75,451	18,904	11,968	6,936	299
$5,000 under $10,000	7,681	7,681	64,942	58,291	15,155	43,136	3,896	9,060	9,159	99,524	68,140	20,277	47,863	4,2[illegible]
$10,000 under $20,000	10,998	10,998	115,402	152,074	25,614	126,460	15,351	8,207	8,207	124,369	107,718	30,180	77,538	11,038
$20,000 under $50,000	1,621	1,621	49,945	38,989	15,978	23,011	5,846	838	838	35,877	21,106	14,145	1[illegible]	3,274
$50,000 under $100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	-
	Other miscellaneous repair shops							Motion picture production, distribution, and services						
Returns with and without adjusted gross income, total	114,457	114,676	1,285,855	1,060,821	326,362	734,459	104,297	8,441	8,441	94,914	164,922	16,686	148,236	44,862
Returns with adjusted gross income, total	113,324	113,543	1,259,663	1,066,367	329,018	737,349	104,297	8,430	8,430	93,135	170,398	18,839	151,559	44,862
Under $2,000	9,482	9,482	50,316	12,315	5,942	6,373	6							
$2,000 under $5,000	22,735	22,855	162,150	78,865	39,579	39,286	1,675	3,792	3,792	14,504	16,102	3,128	12,974	1,01[illegible]
$5,000 under $10,000	36,236	36,236	358,175	274,448	90,392	184,056	16,903							
$10,000 under $20,000	38,877	38,976	439,491	537,826	124,559	413,267	57,458	3,056	3,056	42,334	43,537	9,617	33,920	4,125
$20,000 under $50,000	5,760	5,760	224,033	146,014	60,982	85,032	23,437	1,282	1,282	24,980	35,872	3,101	32,771	5,037
$50,000 under $100,000	206	206	22,080	13,164	6,393	6,771	3,460	234	234	5,035	14,278	2,217	12,061	2,986
$100,000 under $500,000	28	28	3,418	3,735	1,171	2,564	1,358	58	58	5,938	10,889	847	10,042	3,373
$500,000 under $1,000,000	-	-	-	-	-	-	-	4	4	82	3,304	-140	3,444	1,578
$1,000,000 or more	-	-	-	-	-	-	-	4	4	262	46,416	69	46,347	26,783
Returns with no adjusted gross income	1,133	1,133	26,192	-5,546	-2,656	-2,890	-	11	11	1,779	-5,476	-2,153	-3,323	-
	Producers, orchestras, and entertainers							Other amusement and recreation services						
Returns with and without adjusted gross income, total	73,547	74,657	553,050	823,903	162,598	661,305	121,566	109,380	110,132	1,228,486	1,808,865	-67,512	1,876,377	370,170
Returns with adjusted gross income, total	71,910	73,020	532,255	829,573	164,748	664,825	121,566	103,850	104,586	1,113,416	1,883,896	-21,680	1,905,576	370,170
Under $2,000	9,206	9,206	56,766	11,171	6,502	4,669	-	8,396	8,396	55,399	9,165	-4,111	13,276	-
$2,000 under $5,000	14,193	14,193	53,999	48,476	11,833	36,643	1,575	15,804	15,804	138,328	53,764	-2,894	56,658	1,243
$5,000 under $10,000	19,636	20,055	85,478	146,967	20,884	126,083	10,873	25,454	25,788	148,398	195,170	-26,685	221,855	13,907
$10,000 under $20,000	21,672	22,177	108,792	306,340	39,686	266,654	33,519	35,563	35,763	310,094	498,985	17,406	481,579	53,075
$20,000 under $50,000	6,124	6,262	101,672	170,192	26,119	144,073	26,599	14,660	14,796	246,483	416,418	26,626	389,792	65,967
$50,000 under $100,000	732	774	38,524	48,350	10,398	37,952	11,805	2,576	2,612	97,699	175,309	-3,587	178,896	44,662
$100,000 under $500,000	304	308	47,690	53,902	22,550	31,352	18,372	1,243	1,267	71,876	222,963	-21,221	244,184	73,467
$500,000 under $1,000,000	30	32	15,707	20,567	11,707	8,860	8,797	86	90	7,696	60,626	-4,049	64,675	24,969
$1,000,000 or more	13	13	23,627	23,608	15,069	8,539	10,026	68	70	37,443	251,496	-3,165	254,661	92,880
Returns with no adjusted gross income	1,637	1,637	20,795	-5,670	-2,150	-3,520	-	5,530	5,546	115,070	-75,031	-45,832	-29,199	-

Footnote at end of table.

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits	Number of-- Returns	Number of-- Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits
	Services—Continued													
	Offices of physicians							Offices of dentists						
Returns with and without adjusted gross income, total	148,658	150,317	7,692,610	6,478,705	4,511,978	1,966,727	1,554,480	89,744	89,986	4,477,070	2,503,689	2,141,148	362,541	455,321
Returns with adjusted gross income, total	147,606	149,264	7,656,841	6,494,163	4,502,871	1,991,292	1,554,480	88,343	88,585	4,445,144	2,515,124	2,140,729	374,395	455,321
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $5,000	2,261	2,261	8,723	9,149	2,503	6,646	240	1,921	1,921	20,194	6,955	6,455	500	83
$5,000 under $10,000	5,563	5,563	48,296	42,295	15,134	27,161	2,767	7,606	7,606	114,273	60,182	40,848	19,334	3,831
$10,000 under $20,000	19,040	19,307	355,811	285,765	153,183	132,582	31,257	20,820	20,820	581,454	313,051	248,301	64,750	30,215
$20,000 under $50,000	71,667	72,266	3,007,332	2,484,161	1,668,936	815,225	452,335	48,678	48,883	2,804,461	1,555,064	1,361,386	193,678	263,462
$50,000 under $100,000	42,431	43,102	3,314,029	2,823,573	2,083,201	740,372	762,051	8,042	8,070	808,455	504,201	428,172	76,029	130,807
$100,000 under $500,000	6,090	6,210	906,096	819,588	571,959	247,629	292,730	550	559	104,265	72,568	52,202	20,366	26,841
$500,000 under $1,000,000	25	26	13,259	17,284	6,478	10,806	6,899	3	3	4,206	2,027	480	1,547	882
$1,000,000 or more	9	9	2,288	11,815	1,176	10,639	6,201	-	-	-	-	-	-	-
Returns with no adjusted gross income	1,052	1,053	35,769	-15,458	9,107	-24,565	-	1,401	1,401	31,926	-11,435	419	-11,854	-
	Offices of chiropractors							Offices of optometrists						
Returns with and without adjusted gross income, total	16,894	16,894	343,560	220,054	169,342	50,712	29,557	15,084	15,357	781,700	357,793	281,297	76,496	64,237
Returns with adjusted gross income, total	16,194	16,194	338,640	222,176	169,039	53,137	29,557	15,009	15,282	779,284	357,901	281,099	76,802	64,237
Under $2,000	3,290	3,290	20,103	7,497	2,152	5,345	(*)	(*)	(*)	(*)	(*)	(*)	-	-
$2,000 under $5,000								(*)	(*)	(*)	(*)	(*)	(*)	-
$5,000 under $10,000	4,151	4,151	54,013	31,776	20,266	11,510	1,883	2,075	2,175	58,654	15,050	12,610	2,440	782
$10,000 under $20,000	4,798	4,798	92,369	68,941	47,936	21,005	8,012	4,765	4,864	154,951	74,515	54,201	20,314	8,823
$20,000 under $50,000	3,775	3,775	155,728	102,740	88,932	13,808	16,608	7,011	7,042	435,320	209,709	171,844	37,865	36,971
$50,000 under $100,000	172	172	15,917	10,345	9,387	958	2,664	808	851	114,474	50,943	37,654	13,289	14,786
$100,000 under $500,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	52	52	14,428	7,454	4,546	2,908	2,972
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	-
	Registered and practical nurses							Nursing and personal care facilities						
Returns with and without adjusted gross income, total	60,590	61,008	264,223	523,122	217,252	305,870	56,262	19,104	19,617	729,142	157,298	73,833	83,465	19,95[illegible]
Returns with adjusted gross income, total	60,558	60,976	264,204	524,254	217,239	307,015	56,262	18,061	18,528	634,421	165,958	80,782	85,176	19,9[illegible]
Under $2,000	6,841	6,841	10,080	9,344	8,062	1,282	9	1,628	1,628	30,298	1,852	405	1,447	-
$2,000 under $5,000	14,552	14,552	44,668	49,929	36,364	13,565	2,005	6,206	6,457	68,649	19,945	12,851	7,094	274
$5,000 under $10,000	19,211	19,462	110,251	138,812	90,463	48,349	12,402	5,022	5,022	87,612	36,323	12,738	23,585	2,911
$10,000 under $20,000	16,243	16,410	81,771	228,242	67,623	160,619	25,877	3,665	3,799	156,565	51,440	24,160	27,280	5,733
$20,000 under $50,000	3,589	3,589	17,116	90,008	14,454	75,554	13,733	1,298	1,302	183,121	35,346	19,860	15,486	4,814
$50,000 under $100,000	122	122	318	7,919	273	7,646	2,236	181	240	58,045	11,967	5,310	6,657	2,98[illegible]
$100,000 under $500,000								61	81	50,131	9,085	5,458	3,627	1,18[illegible]
$500,000 under $1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	
$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	1,043	1,089	94,721	-8,660	-6,949	-1,711	-
	Other medical and health services							Legal services						
Returns with and without adjusted gross income, total	34,639	35,005	450,925	717,206	242,147	475,059	113,012	134,700	135,083	3,775,593	3,935,976	2,043,376	1,892,600	818,309
Returns with adjusted gross income, total	34,556	34,922	449,371	718,447	241,061	477,386	113,012	132,701	133,083	3,734,707	3,964,928	2,037,170	1,927,758	818,309
Under $2,000	(-)	(*)	(*)	(*)	(*)	(*)	-	(-)	(-)	(-)	(-)	(-)	(*)	-
$2,000 under $5,000	2,242	2,242	14,589	8,557	3,914	4,643	215	4,020	4,020	29,463	13,150	8,161	4,989	213
$5,000 under $10,000	3,949	3,949	17,644	27,963	7,606	20,357	1,879	12,200	12,200	127,861	92,963	47,899	45,064	5,476
$10,000 under $20,000	11,958	12,125	99,896	180,708	49,133	131,575	20,466	38,389	38,389	612,594	583,641	288,641	295,000	65,[illegible]
$20,000 under $50,000	13,613	13,792	257,428	399,116	147,124	251,992	63,021	59,544	59,825	1,729,507	1,846,783	960,782	886,001	316,[illegible]
$50,000 under $100,000	1,320	1,337	46,308	80,565	28,482	52,083	20,246	13,962	14,046	840,108	921,418	503,930	417,488	247,[illegible]
$100,000 under $500,000	116	119	8,985	17,663	4,265	13,398	6,046	3,078	3,095	367,272	456,302	213,421	242,881	161,2[illegible]
$500,000 under $1,000,000	5	5	45	2,757	31	2,726	1,139	46	46	14,147	30,063	9,523	20,540	13,8[illegible]
$1,000,000 or more	-	-	-	-	-	-	-	12	12	5,583	19,415	4,561	14,854	8,9[illegible]
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	1,999	2,000	40,886	-28,952	6,206	-35,158	-

Footnote at end of table.

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income: Total	Adjusted gross income: Net profit (less loss)	Adjusted gross income: Other income or loss	Income tax after credits
	Services—Continued													
	Educational services							Engineering and architectural services						
Returns with and without adjusted gross income, total	118,058	118,701	643,242	1,511,800	179,168	1,332,632	187,467	73,021	73,056	1,354,920	1,354,[illegible]	[illegible],428	884,812	216,8[illegible]
Returns with adjusted gross income, total	117,157	117,796	626,027	1,514,763	183,030	1,331,733	187,467	71,882	71,917	1,316,677	1,374,877	471,973	902,90[illegible]	216,8[illegible]
Under $2,000	6,831	6,831	15,833	7,113	4,230	2,883	-	(*)	(*)	(*)	(*)	(*)	(*)	-
$2,000 under $5,000	15,702	15,733	71,380	53,352	22,517	30,835	1,506	5,306	5,306	33,017	19,347	1,643	17,704	39[illegible]
$5,000 under $10,000	25,316	25,567	123,541	180,864	39,492	141,372	12,137	11,360	11,360	98,567	86,884	25,367	61,517	5,65[illegible]
$10,000 under $20,000	51,478	51,651	238,399	734,123	62,044	672,079	77,494	28,056	28,056	302,386	417,107	125,941	291,166	[illegible]
$20,000 under $50,000	16,805	16,971	144,381	454,558	46,856	407,702	70,182	23,387	23,418	561,504	[illegible],634	218,153	428,481	1[illegible],9[illegible]
$50,000 under $100,000	904	919	28,888	60,686	7,310	53,376	15,842	1,804	1,804	196,541	115,699	62,026	53,673	3[illegible],981
$100,000 under $500,000	118	121	3,595	16,798	589	16,209	5,600	468	472	96,966	74,998	33,166	41,832	27,93[illegible]
$500,000 under $1,000,000	3	3	10	7,269	-8	7,277	4,706	17	17	10,271	12,724	5,710	7,014	5,744
$1,000,000 or more														
Returns with no adjusted gross income	901	905	17,215	-2,963	-3,862	899	-	1,139	1,139	38,243	-20,837	-2,545	-18,292	-
	Certified public accountants							Accounting, auditing, and bookkeeping services						
Returns with and without adjusted gross income, total	24,183	24,255	547,452	593,232	259,532	333,700	100,817	101,116	101,627	860,140	1,487,453	324,469	1,162,984	1[illegible],599
Returns with adjusted gross income, total	24,003	24,075	534,944	594,073	259,872	334,201	100,817	100,647	101,143	654,796	1,494,366	326,017	1,168,349	190,599
Under $2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	2,887	2,887	7,543	3,094	297	2,797	-
$2,000 under $5,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	9,070	9,321	40,541	32,143	15,004	17,139	8[illegible]3
$5,000 under $10,000	2,441	2,441	20,093	20,770	9,098	11,672	1,324	19,983	19,983	77,891	152,026	37,114	114,912	1[illegible],[illegible]52
$10,000 under $20,000	7,747	7,819	119,392	125,790	58,736	67,054	12,760	46,841	46,940	238,645	694,453	122,988	571,465	[illegible],3[illegible]
$20,000 under $50,000	11,652	11,652	287,854	339,030	141,750	197,280	55,714	21,018	21,163	259,352	548,987	135,416	413,571	85,521
$50,000 under $100,000	1,204	1,204	80,334	78,712	38,123	40,589	21,422	750	750	23,621	47,459	11,292	36,167	12,971
$100,000 under $500,000	174	174	17,847	25,415	8,931	16,484	8,946	98	99	7,203	16,204	3,906	12,298	5,556
$500,000 under $1,000,000	3	3	571	1,686	493	1,193	538	-	-	-	-	-	-	-
$1,000,000 or more	-	-	-	-	-	-	-							
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	469	484	5,344	-6,913	-1,548	-5,365	-
	Services--Continued							Nature of business not allocable						
	Other services													
Returns with and without adjusted gross income, total	147,924	150,051	805,744	2,451,276	290,652	2,160,624	400,165	36,424	36,699	722,383	420,739	95,606	325,133	58,167
Returns with adjusted gross income, total	146,910	149,036	799,376	2,461,398	292,146	2,169,252	400,165	36,120	36,395	713,656	426,137	98,735	327,402	58,167
Under $2,000	11,471	11,471	29,995	12,337	2,511	9,826	36	4,534	4,534	13,344	5,803	207	5,596	-
$2,000 under $5,000	17,881	17,881	55,670	59,421	2,581	56,840	1,524	5,970	5,970	68,726	21,684	8,125	13,559	351
$5,000 under $10,000	29,874	30,458	124,484	229,946	34,271	195,675	18,130	10,647	10,746	346,568	82,575	26,099	56,476	5,517
$10,000 under $20,000	49,292	49,631	212,336	724,799	75,828	648,971	82,525	10,542	10,704	103,401	154,577	28,898	125,679	17,212
$20,000 under $50,000	33,351	34,355	249,010	957,799	100,216	857,583	155,636	3,911	3,911	144,760	109,048	23,962	85,086	18,11[illegible]
$50,000 under $100,000	3,986	4,147	66,702	262,946	34,223	228,723	66,613	406	420	28,062	26,562	9,621	16,941	7,752
$100,000 under $500,000	1,003	1,037	50,226	168,187	33,798	134,389	56,055	100	100	6,186	15,400	1,187	14,213	5,41[illegible]
$500,000 under $1,000,000	39	41	7,252	26,856	5,298	21,558	12,103	10	10	2,609	10,488	636	9,852	3,814
$1,000,000 or more	13	15	3,701	19,107	3,420	15,687	7,543							
Returns with no adjusted gross income	1,014	1,015	6,368	-10,122	-1,494	-8,628	-	304	304	8,727	-5,398	-3,129	-2,269	-

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
NOTE: Detail may not add to total because of the deletion of some industries.

Section 3

Partnerships

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The statistics in this section cover partnerships, joint ventures, syndicates, groups, pools, and most other associations of two or more persons organized for profit that were not specifically classified by the Internal Revenue Code as corporations. Partnerships were not taxable as such; the partners, who could be individuals, estates, trusts, partnerships, or corporations, reported their share of the partnership's taxable income (or loss) on their individual (corporation or other type) income tax return.

Not all partnership business activity is represented in these statistics. If there were special agreements among the partners to allocate certain of the income or expenses in ways not proportionate to their share interests, these income or expense items were not reported as a part of the partnership income statement. They were reportable only on the partners' returns (Forms 1040, 1041, 1120) and thus are not included here. In addition, the parties involved in joint production, extraction, investment, or use agreements that did not involve selling services or property produced or extracted could elect, under Code section 761, not to be considered as partnership. The partners in such an agreement reported their share of the business income and deductions on their own returns, and no return was filed for the group. The actual extent of these business activities is not known; however, for petroleum exploration and production it is believed to be significant.

Industrial Activity by State

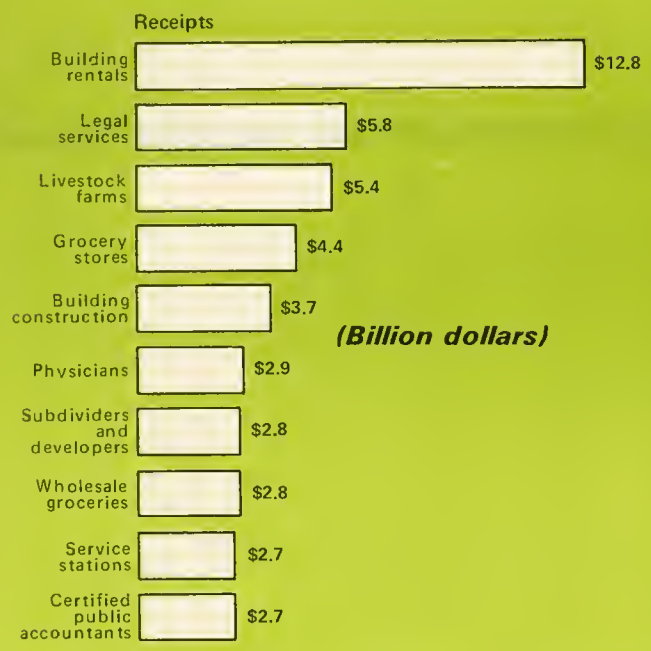
Tables 3.5 and 3.6 present selected data classified by industry and by the State where the return was filed. These data may serve as estimates of partnership business activity within a State, even though the business is not necessarily operated in the State where the return was filed. If the partners lived in a different State, for example, the return might have been filed in that State; and, of course, a few partnerships were operated across State lines. However, it is assumed that most partnerships conducted their business activity in the same State where they filed their returns.

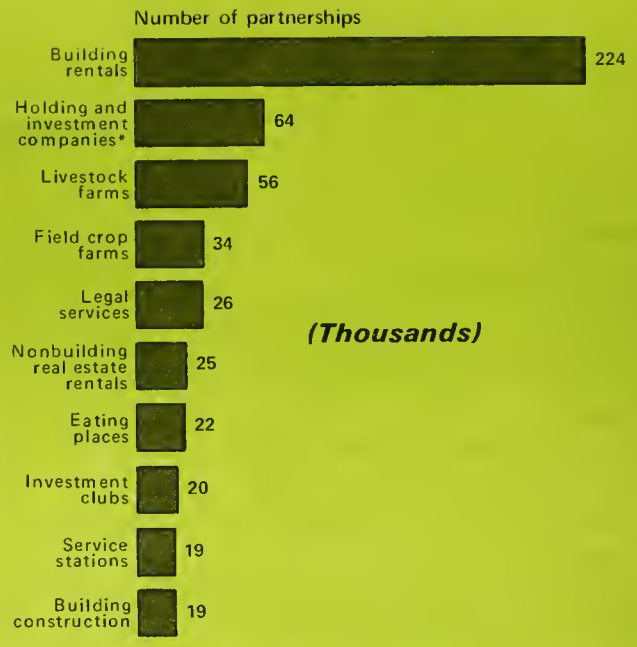
The sample of partnership returns was designed to yield national rather than State statistics, so reliable State estimates were not possible for many industry classes. For some smaller States it was possible to show only a few broad industry groupings. Since separate weights for the State data were computed by Internal Revenue district to increase the reliability of the State estimates, the United States totals differ slightly from totals in other tables. The sampling variability of the statistics in the State tables is generally higher than for the other tables in this report.

Chart 3A

Ten leading partnership activities

Activity ranked by —





*Excludes investment clubs and common trust funds

Source: table 3.1

Table 3.1--PARTNERS, RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Number of-- Partnerships	Number of-- Partners	Receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Coefficient of variation (Percent)[1] Number of partnerships	Receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All industries	992,012	4,066,466	106,698,944	5,892,478	4,080,827	6,692,561	13,284,720	9,618,447	0.2	0.3	2.9	0.2	0.1	0.2
All nonfarm industries	889,685	3,782,707	98,604,768	5,346,055	3,884,375	6,339,240	12,713,464	8,978,267	0.5	0.1	2.4	0.2	0.2	0.5
Agriculture, forestry, and fishing	114,426	312,966	8,882,855	592,329	212,512	365,911	685,157	748,931	5.5	2.5	7.9	0.8	5.3	4.0
Farms	102,327	283,759	8,094,176	546,423	196,452	353,321	571,256	640,180	6.2	2.2	7.7	0.3	5.1	4.9
Field crop	33,977	95,160	1,777,591	166,159	67,014	99,016	200,304	350,915	8.6	12.9	11.8	9.5	15.9	19.0
Fruit, tree nut, and vegetable	10,141	38,122	744,795	63,597	35,960	48,529	140,581	18,041	8.3	7.3	0.7	10.1	10.0	0.5
Horticultural specialty	1,028	2,495	93,996	5,839	3,014	2,126	19,167	6,384	78.4	52.3	65.4	39.2	54.5	40.9
Livestock	55,658	144,216	5,445,079	306,915	89,606	202,778	207,855	265,577	6.8	1.1	6.0	4.0	2.1	9.9
Animal specialty	1,026	2,461	27,361	2,895	709	482	3,261	-3,116	47.5	41.0	1.5	27.0	42.8	111.2
Farms not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services	9,070	21,477	637,592	33,086	11,721	7,901	86,173	86,890	4.2	0.5	9.5	5.3	1.2	3.0
Veterinary service	1,176	2,613	147,619	3,100	3,209	1,592	23,543	59,237	24.1	22.0	22.9	10.2	67.8	34.1
Animal services, except veterinary	1,770	4,938	23,417	4,190	407	1,263	3,769	-17,843	19.3	43.8	20.9	48.2	40.5	52.1
Landscape and horticultural services	2,808	5,839	107,807	7,511	3,261	1,416	21,858	16,094	7.1	0.9	23.8	11.7	67.3	4.2
Other agricultural services	3,316	8,087	358,749	18,285	4,844	3,630	37,003	29,402	3.7	7.4	26.0	23.4	44.5	21.0
Forestry	1,560	3,741	69,744	7,408	3,408	2,542	14,269	11,688	27.1	26.3	67.4	42.3	5.3	12.2
Fishing, hunting, and trapping	1,469	3,989	81,343	5,412	931	2,147	13,459	10,173	6.3	38.1	49.7	25.1	70.0	3.6
Mining	13,562	138,581	1,416,074	153,673	42,327	34,782	160,760	-385,716	2.0	2.7	21.1	2.7	15.9	5.4
Metal mining	403	1,165	36,952	34,929	1,458	(*)	8,404	-39,502	32.0	40.0	98.4	5.4	(*)	31.7
Coal mining	596	2,097	256,981	27,545	6,947	3,051	46,324	7,185	10.9	0.5	4.5	9.8	5.9	2.3
Oil and gas extraction	11,537	132,692	949,750	78,779	29,083	27,014	77,226	-371,436	7.0	5.2	3.7	8.3	14.9	12.4
Nonmetallic minerals, except fuel	1,026	2,627	172,391	12,420	4,839	3,640	28,806	18,037	33.0	2.5	3.0	10.2	46.2	2.2
Construction	60,945	137,277	9,455,043	178,724	143,877	84,299	1,642,955	907,826	1.6	2.7	9.1	5.1	20.5	5.8
General building contractors and operative builders	19,085	44,158	3,890,323	38,474	39,266	55,094	471,576	227,878	6.1	3.7	0.4	3.2	18.9	1.2
General building contractors	18,556	42,109	3,739,482	37,304	37,733	49,476	469,032	219,095	6.1	4.2	0.6	3.8	19.5	1.0
Operative builders	529	2,049	150,841	1,170	1,533	5,618	2,544	8,783	5.7	7.8	4.4	11.6	13.8	36.8
Heavy construction contractors	3,485	7,638	2,239,552	60,188	26,947	11,135	391,826	165,508	5.1	1.1	3.0	3.1	19.9	1.7
Highway and street construction	1,477	3,219	751,770	27,902	12,337	5,103	130,717	51,169	18.0	1.5	8.8	5.6	7.7	5.1
Heavy construction, except highway	2,008	4,419	1,487,782	32,286	14,610	6,032	261,109	114,339	4.4	0.9	13.1	1.0	30.1	0.1
Special trade contractors	37,869	83,962	3,302,881	77,899	77,316	17,585	777,477	512,306	0.5	11.3	19.0	10.1	27.0	12.0
Plumbing, heating, and air conditioning	5,446	11,572	638,360	9,605	14,019	4,005	123,803	61,864	2.3	5.3	20.5	13.9	30.5	14.1
Painting, paper hanging, and decorating	4,731	10,039	234,228	4,752	6,218	989	67,174	50,901	9.9	9.3	15.8	7.9	11.5	6.2
Electrical work	2,869	6,015	402,897	4,769	8,301	1,398	99,620	62,793	22.0	17.3	30.8	7.2	43.9	7.2
Masonry, stonework, and plastering	6,142	13,049	510,872	7,492	13,443	1,742	154,318	99,827	14.4	15.8	22.0	26.9	39.2	16.7
Carpentering and flooring	5,269	11,590	326,346	3,651	5,475	737	71,316	57,944	4.8	17.4	16.5	23.7	39.[illegible]	30.7
Roofing and sheet metal work	1,942	4,272	158,606	3,093	2,974	711	37,442	24,201	10.6	20.9	21.2	23.9	73.1	26.0
Concrete work	1,998	5,582	244,146	6,809	7,196	1,236	69,340	34,628	12.8	8.1	14.2	20.9	21.1	7.8
Water well drilling	391	871	52,349	2,787	884	302	4,410	7,857	71.9	39.2	90.9	50.2	77.8	38.9
Miscellaneous special trade contractors	9,081	20,972	735,077	34,941	18,806	6,465	150,054	112,291	7.8	11.2	11.9	6.1	23.9	12.9
Contractors not allocable	506	1,519	22,287	2,163	348	(*)	(*)	2,134	29.9	13.3	2.7	2.9	(*)	(*)
Manufacturing	30,176	79,665	5,689,332	201,343	116,801	53,874	1,032,133	400,443	4.9	0.8	2.3	1.1	8.6	0.9
Food and kindred products	1,873	4,942	1,105,534	18,059	14,305	4,596	115,664	52,156	29.6	6.6	12.9	1.9	12.0	8.0
Textile mill products	488	1,373	135,669	2,566	2,494	840	30,206	9,662	30.5	2.7	24.3	15.7	7.6	6.1
Apparel and other textile product	1,500	4,772	553,317	8,560	13,565	2,688	189,709	34,588	1.1	4.5	4.2	7.5	5.9	7.0
Lumber and wood products, except furniture	4,899	11,513	935,910	36,590	21,946	10,060	146,807	99,025	3.0	10.0	21.4	16.7	33.7	16.6
Furniture and fixtures	1,432	5,510	159,602	3,593	3,883	1,107	34,110	10,145	20.4	6.5	4.0	12.6	3.2	4.6
Printing, publishing, and allied industries	6,052	16,893	524,331	11,327	11,575	3,284	126,288	49,377	9.4	16.3	23.7	10.4	19.1	7.1
Chemicals and allied products	520	1,297	438,321	65,163	5,508	7,725	46,115	787	19.2	20.4	7.7	12.1	2.3	19.4
Leather and leather products	470	1,017	75,391	672	1,458	370	14,463	4,454	33.5	7.5	55.3	22.9	48.3	9.1
Stone, clay, and glass products	1,276	3,086	198,760	8,426	5,739	1,352	39,882	20,953	42.2	27.6	18.3	27.6	0.6	24.7
Primary metal industries	234	523	137,161	8,175	4,517	1,643	20,754	810	28.3	25.1	4.0	35.4	3.1	40.0
Fabricated metal products	2,222	5,359	395,263	9,679	10,396	3,514	87,241	44,686	11.4	6.7	5.4	12.1	20.5	6.1
Machinery, except electrical	2,503	5,938	264,169	7,441	6,414	1,775	57,991	22,490	6.0	18.9	10.4	11.5	14.2	11.6
Electrical and electronic equipment	982	2,379	88,136	1,271	1,202	611	13,392	8,971	27.0	18.7	19.1	34.0	52.4	31.6
Transportation equipment	718	2,811	52,111	1,318	1,376	347	9,609	-12,130	8.4	8.5	35.0	12.5	36.0	10.5
Other manufacturing industries	4,945	12,128	615,163	18,375	11,852	13,962	97,428	51,786	10.5	4.7	5.7	16.9	11.6	10.[illegible]
Manufacturing not allocable	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)

Footnotes at end of table.

Table 4.1--PARTNERS, RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Number of-- Partnerships	Number of-- Partners	Receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Coefficient of variation (Percent)[1] Number of partnerships	Receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Transportation, communication, electric, gas, and sanitary services	18,710	46,194	1,612,086	137,085	59,315	38,415	252,265	169,112	9.2	0.8	1.8	7.8	3.0	0.2
Local and interurban passenger transit	1,391	2,928	63,396	5,131	1,762	775	10,770	8,016	23.0	22.2	5.7	5.0	8.9	6.8
Taxicabs	437	946	(*)	(*)	(*)	(*)	(*)	3,124	53.2	(*)	(*)	(*)	(*)	(*)
Other passenger transportation	954	1,982	35,928	3,891	991	688	4,532	4,892	9.2	12.6	13.2	2.4	5.6	28.1
Trucking and warehousing	11,533	26,436	968,122	74,005	41,380	15,956	159,929	115,531	13.2	1.8	3.4	6.8	4.4	9.4
Trucking, local and long distance	10,687	23,274	823,381	67,250	36,871	13,114	140,680	99,193	14.8	4.3	4.6	7.1	13.3	11.8
Public warehousing and trucking terminals	846	3,162	144,741	6,755	4,509	2,842	19,249	16,338	8.1	12.5	8.7	4.1	36.9	8.1
Water transportation	1,109	3,236	86,794	11,523	2,029	4,973	12,243	16,696	7.4	1.8	15.3	38.9	26.7	16.1
Air transportation	599	1,330	26,725	4,451	711	768	3,581	-1,923	7.1	9.3	1.6	67.5	1.8	37.5
Transportation services	826	2,328	205,018	6,979	4,886	2,579	11,106	5,509	16.0	5.7	23.7	3.9	18.4	14.6
Passenger transportation arrangement	436	1,032	107,960	406	378	167	4,617	2,044	43.6	5.9	67.1	3.0	0.8	2.1
Freight transportation arrangement	227	548	40,017	114	4,137	27	3,344	2,598	85.4	15.3	8.8	0.6	41.7	26.0
Other transportation services	163	748	57,041	6,459	371	(*)	3,145	867	79.0	1.4	21.5	42.1	(*)	27.1
Communication	986	3,653	55,626	10,720	2,352	4,925	18,439	-9,818	1.7	1.7	21.0	4.6	5.3	9.7
Electric, gas, and sanitary services	2,266	6,283	206,405	24,276	6,195	8,439	36,197	35,101	3.4	13.1	22.9	18.0	13.9	30.0
Wholesale and retail trade	196,486	446,328	36,656,453	376,552	599,337	185,960	2,802,528	2,221,340	0.9	1.6	3.9	4.4	6.3	1.5
Wholesale trade	34,499	85,458	12,935,960	98,920	135,252	51,423	647,374	622,823	5.4	1.0	3.6	2.7	1.0	2.8
Motor vehicles and automotive equipment	2,231	5,273	575,847	4,173	7,009	1,964	43,034	39,238	1.7	8.7	9.9	10.1	1.7	4.6
Lumber and construction materials	1,703	4,827	637,664	7,348	7,150	3,424	42,269	33,924	7.2	11.6	12.1	33.5	3.5	1.4
Electrical goods	1,373	2,956	299,587	1,983	2,912	1,238	24,709	26,733	15.5	1.6	3.0	2.9	20.1	9.4
Hardware, plumbing, and heating equipment	883	2,134	300,416	1,783	3,493	1,020	26,957	23,350	19.3	2.6	19.9	8.5	6.1	24.3
Farm machinery and equipment	1,770	4,051	612,403	5,773	5,887	4,253	36,619	33,416	8.3	1.9	17.8	16.9	0.2	2.2
Other machinery, equipment, and supplies	3,323	8,483	567,528	7,252	7,767	2,635	50,888	48,212	19.3	8.3	50.0	17.8	3.0	14.7
Other durable goods	3,930	9,361	1,251,014	9,039	9,681	5,499	54,508	63,306	5.5	5.6	12.0	14.6	4.8	1.2
Drugs, chemicals, and allied products	760	2,360	173,750	1,474	1,596	1,101	11,723	7,524	39.5	1.0	6.3	7.7	13.1	8.0
Apparel, piece goods, and notions	1,471	3,439	370,684	1,228	3,284	1,113	17,579	26,492	31.3	9.4	37.5	4.3	6.4	12.8
Groceries and related products	4,327	10,434	2,772,281	16,907	18,548	6,025	143,933	105,803	8.6	3.9	3.7	4.9	7.2	6.6
Farm product raw materials	2,612	7,327	2,574,490	12,012	7,052	10,601	41,739	53,160	9.2	0.1	4.2	0.4	8.9	4.7
Alcoholic beverages	496	2,149	656,853	4,746	16,085	2,625	34,651	18,227	5.8	0.4	1.9	0.1	2.5	1.6
Other nondurable goods	9,104	21,370	2,125,313	24,967	44,667	9,915	118,330	136,140	16.5	5.4	12.3	15.9	16.2	5.3
Wholesalers not allocable	516	1,294	18,130	(*)	121	(*)	(*)	7,298	27.1	15.9	(*)	36.2	(*)	(*)
Retail trade	161,201	359,170	23,666,041	277,116	462,486	134,251	2,150,768	1,595,071	0.2	1.9	6.5	5.0	8.4	1.1
Building materials and garden supplies	9,094	20,898	1,845,750	22,414	33,706	16,426	153,191	132,722	3.7	3.5	13.8	6.9	9.9	4.1
Building materials dealers	2,797	6,943	828,962	9,199	14,684	4,302	74,611	63,489	3.9	3.8	11.9	12.2	21.5	7.1
Hardware stores	3,608	8,109	570,254	5,192	12,038	4,635	51,878	44,597	7.7	0.1	6.3	14.7	15.8	5.6
Retail nurseries and garden stores	1,474	3,133	175,225	4,644	3,223	1,922	14,889	16,161	2.1	18.8	35.1	41.8	28.8	26.8
Mobile home dealers	1,215	2,713	271,309	3,379	3,761	5,567	11,813	8,475	1.5	(2)	1.1	26.1	10.5	1.3
General merchandise stores	4,562	10,769	905,481	9,082	18,654	5,056	101,223	62,524	5.8	8.2	17.4	15.4	21.5	5.3
Variety stores	728	1,708	121,385	1,313	2,395	405	11,228	8,677	12.7	18.2	9.0	51.6	0.6	9.9
Other general merchandise stores	3,834	9,061	784,096	7,769	16,259	4,651	89,995	53,847	4.4	6.7	18.8	10.1	23.3	4.7
Food stores	22,769	49,134	5,273,839	46,502	72,883	16,412	349,353	227,970	3.4	2.8	3.2	5.0	2.3	2.3
Grocery stores	16,505	35,998	4,387,000	33,963	59,924	12,443	265,794	172,528	4.2	0.4	0.7	0.9	4.7	6.3
Meat markets and freezer provisioners	2,605	5,410	509,444	4,308	5,192	943	27,307	27,392	19.5	12.2	16.3	10.1	12.9	1.6
Fruit stores and vegetable markets	410	839	51,942	543	919	140	2,331	4,855	83.5	76.0	34.3	92.1	69.6	40.8
Candy, nut, and confectionery stores	546	1,237	56,390	897	911	410	5,303	6,421	44.2	24.9	12.4	42.3	59.5	25.9
Retail bakeries	1,423	2,939	146,332	3,332	4,112	1,250	38,766	14,719	13.6	18.9	10.1	30.0	10.0	20.7
Other food stores	1,280	2,711	122,731	3,459	1,825	1,226	9,852	2,055	14.0	12.9	3.2	8.4	50.6	10.8
Automotive dealers and service stations	32,541	70,709	6,461,587	43,226	96,812	31,363	420,672	325,939	3.4	2.1	0.8	3.3	2.7	2.8
New and used car dealers	3,689	8,481	2,427,866	9,758	17,729	15,483	162,977	71,136	4.1	1.2	1.4	8.4	2.0	0.2
Used car dealers	3,694	7,807	478,451	2,773	4,085	2,032	15,517	33,350	8.8	3.0	8.0	9.2	0.4	7.0
Auto and home supply stores	3,589	7,971	517,777	4,814	10,052	2,148	50,039	38,570	15.5	21.8	18.0	25.0	4.9	25.1
Gasoline service stations	19,037	40,709	2,735,251	22,580	60,653	7,537	174,747	172,690	0.2	0.3	0.9	12.2	0.4	0.3
Boat and other automotive dealers	2,532	5,741	302,242	3,301	4,293	4,163	17,392	10,193	1.5	4.9	28.9	13.7	11.2	10.2
Apparel and accessory stores	11,248	25,976	1,233,278	10,762	22,568	6,091	119,572	128,635	5.7	2.8	14.5	6.8	16.1	0.6
Men's and boys' clothing and furnishings stores	2,527	6,667	375,370	2,895	6,101	1,614	35,938	43,607	23.5	30.2	42.1	18.4	1.6	17.3
Women's ready-to-wear stores	3,727	7,831	364,849	3,330	7,870	1,739	34,533	36,418	19.8	18.0	15.1	7.3	34.5	15.1
Women's accessory and specialty stores	1,072	2,305	66,018	610	1,362	567	6,978	5,480	1.4	29.4	11.1	32.3	17.9	34.2
Family clothing stores	974	2,430	140,996	1,210	2,227	643	13,410	13,971	27.2	26.6	9.2	8.2	19.1	22.2
Shoe stores	1,475	3,684	184,852	1,450	3,016	981	18,450	16,854	6.4	4.4	16.9	5.7	11.9	0.1
Furriers and fur shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other apparel and accessory stores	1,334	2,780	92,628	1,234	1,825	506	9,283	11,269	12.7	3.2	55.0	37.1	10.4	4.3

Footnotes at end of table.

Table 3.1--PARTNERS, RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Number of-- Partnerships	Number of-- Partners	Receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Coefficient of variation (Percent)[1] Number of partnerships	Receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and retail trade--Continued														
Retail trade--Continued														
Furniture and home furnishings stores	10,966	24,389	1,523,332	15,830	29,810	10,416	152,065	149,048	5.3	4.4	2.8	7.8	8.8	13.1
Furniture stores	4,494	10,159	771,062	8,795	17,011	5,780	84,007	79,189	3.3	2.5	4.0	10.9	8.5	13.8
Home furnishings, except appliances	2,409	5,398	252,393	2,690	4,566	1,185	29,395	28,759	19.3	14.0	6.1	0.1	32.6	20.4
Household appliance stores	1,951	4,493	271,468	2,230	3,699	1,033	19,779	25,525	19.0	11.4	26.6	2.0	20.1	16.3
Radio, television, and music stores	2,112	4,339	228,409	2,115	4,534	2,418	18,884	15,575	15.9	19.1	16.3	12.1	51.0	29.2
Eating and drinking places	33,003	76,672	2,788,699	78,864	110,945	30,296	550,177	229,133	3.0	9.1	17.5	4.4	21.4	4.5
Eating places	22,167	52,775	2,140,956	56,422	80,849	20,948	457,575	165,385	2.3	5.9	16.6	1.0	23.0	0.6
Drinking places	10,836	23,897	647,743	22,442	30,096	9,348	92,602	63,748	4.4	19.4	19.7	13.7	17.9	23.6
Miscellaneous retail stores	37,016	80,617	3,628,101	50,409	77,090	18,191	304,367	338,992	2.2	1.8	7.0	3.1	5.8	3.8
Drug stores and proprietary stores	4,114	8,900	815,305	7,339	13,827	2,700	86,332	84,603	0.9	11.7	10.1	14.3	24.4	9.1
Liquor stores	4,612	10,238	833,845	7,490	20,163	4,703	40,399	46,932	14.2	8.5	10.3	24.9	5.0	20.9
Used merchandise stores	3,997	8,396	153,544	2,499	3,162	1,140	11,339	18,407	10.8	14.7	66.4	23.9	7.9	24.8
Sporting goods and bicycle shops	1,732	3,869	184,211	1,720	3,332	1,123	12,761	14,476	9.5	27.1	10.9	39.2	25.1	37.2
Book stores	601	1,279	41,753	292	1,054	270	3,030	1,933	58.7	11.3	0.4	56.2	83.3	48.1
Stationery stores	381	790	47,137	668	927	181	5,526	3,476	77.1	63.2	88.9	82.5	67.0	50.3
Jewelry stores	1,568	3,304	182,380	1,554	3,567	1,281	18,306	31,131	15.2	45.4	29.4	4.8	19.3	15.0
Hobby, toy, and game shops	824	1,774	39,264	544	620	(*)	(*)	3,027	30.3	28.1	46.4	5.4	(*)	(*)
Camera and photographic supply stores	423	864	46,863	342	465	200	3,500	5,049	33.1	12.4	17.6	16.4	51.3	6.6
Gift, novelty, and souvenir shops	3,063	6,809	128,961	1,780	3,712	790	11,950	13,276	42.7	51.9	11.8	47.1	18.5	32.4
Luggage and leather goods stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Sewing, needlework, and piece goods stores	1,581	3,477	51,331	634	1,087	282	3,061	2,469	24.6	26.2	1.0	51.5	94.4	19.4
Mail order houses	859	1,867	112,562	581	1,939	49	11,385	24,957	29.1	8.8	21.3	12.4	48.5	21.1
Merchandising machine operators	1,983	5,143	167,077	10,043	4,783	1,777	10,195	9,063	13.0	32.6	24.4	22.1	11.4	35.5
Direct selling organizations	714	1,503	24,208	207	240	(*)	2,213	2,721	32.6	7.5	30.2	4.2	(*)	0.8
Fuel and ice dealers	1,355	2,868	167,529	4,495	3,725	716	12,464	17,967	10.2	4.7	1.6	22.2	19.4	12.9
Florists	2,594	5,688	180,685	3,686	5,550	783	26,805	17,707	8.8	2.7	33.4	3.9	62.3	0.1
Cigar stores and stands	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other miscellaneous retail stores	6,518	13,638	430,629	6,342	8,739	1,987	39,784	39,718	5.7	3.4	4.3	6.6	11.8	9.2
Retail trade not allocable	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)
Wholesale and retail trade not allocable	786	1,700	54,452	516	1,599	286	4,386	3,446	21.8	1.4	33.4	41.8	49.0	17.6
Finance, insurance, and real estate	375,752	2,328,349	21,692,961	3,357,977	2,341,707	5,470,403	1,442,466	-949,200	0.9	0.6	1.8	0.6	0.2	0.9
Finance	92,854	1,054,870	3,564,845	49,880	140,538	558,600	576,694	356,103	2.0	1.6	0.7	5.2	9.6	0.4
Banking	290	4,267	54,250	915	1,868	6,253	15,404	8,401	26.7	10.1	15.3	19.9	8.3	0.5
Credit agencies other than banks	2,136	11,179	100,797	1,580	3,154	13,391	16,329	29,046	45.5	12.0	27.5	8.6	4.1	2.5
Security, commodity brokers, and services	3,954	36,025	2,134,537	13,809	67,577	219,358	522,570	478,567	8.2	0.4	26.4	0.8	0.5	1.9
Security underwriting syndicates	610	9,429	292,089	(*)	(*)	(*)	(*)	229,571	12.7	3.2	(*)	(*)	(*)	(*)
Security brokers and dealers, except underwriting syndicates	2,804	23,721	1,750,280	12,741	65,055	216,675	503,697	219,834	7.5	0.5	27.3	0.7	[illegible]	1.4
Commodity contracts brokers; exchanges; and services	540	2,875	92,168	792	2,351	2,240	18,490	29,162	6.7	9.3	21.6	3.7	50.6	16.5
Holding and investment companies	86,474	1,003,399	1,275,261	33,576	67,939	319,598	22,391	-159,911	2.8	6.5	8.1	12.4	16.4	34.2
Investment clubs	20,472	278,614	48,092	348	768	4,786	(*)	4,316	10.3	80.4	0.7	7.7	37.3	(*)
Common trust funds	1,760	283,635	391,511	(*)	141	(*)	-	247,160	2.6	7.6	(*)	33.7	(*)	-
Other holding and investment companies	64,242	441,150	835,658	33,180	67,030	314,680	22,031	-411,387	7.1	18.0	8.3	12.4	17.2	33.8
Insurance agents, brokers, and service	9,650	26,368	1,342,002	10,032	22,834	6,191	128,740	373,284	11.7	4.3	16.1	3.7	1.3	7.2
Real estate	273,248	1,247,111	16,786,114	3,298,065	2,178,335	4,905,612	737,032	-1,678,587	1.0	0.1	1.8	0.3	0.9	0.9
Operators and lessors of buildings	224,310	1,049,466	12,815,494	3,187,814	2,046,911	4,463,449	570,140	-1,836,408	1.8	0.8	1.7	0.5	0.9	4.6
Lessors, other than buildings	24,701	101,656	294,705	47,178	49,651	117,368	8,572	-31,940	1.0	4.3	4.6	2.2	10.9	0.8
Real estate agents, brokers, and managers	9,721	32,294	784,587	23,763	23,903	80,457	54,691	82,775	16.8	12.0	7.1	1.3	14.2	20.6
Title abstract companies	226	626	17,754	298	(*)	(*)	3,178	6,350	54.2	79.7	100.3	(*)	(*)	62.9
Subdividers and developers, except cemeteries	13,232	60,463	2,800,046	37,240	55,820	242,419	91,601	75,976	4.1	0.6	7.7	4.5	0.9	11.9
Cemetery subdividers and developers	(*)	(*)	(*)	-	(*)	-	(*)	(*)	(*)	(*)	-	(*)	-	(*)
Combined real estate, insurance, loans, law offices	996	2,482	73,366	1,772	1,741	1,772	8,774	24,665	0.9	7.2	2.4	11.5	2.1	10.6
Services	172,864	549,609	20,990,765	885,638	556,506	446,671	5,232,642	6,462,732	1.6	0.7	4.6	0.3	0.1	0.7
Hotels and other lodging places	13,324	52,584	1,449,640	197,464	112,059	205,796	324,054	-76,980	13.4	6.9	6.2	9.1	3.0	3.1
Hotels	1,488	6,089	455,776	47,199	33,850	55,276	144,561	-52,463	24.1	2.9	1.1	4.7	2.4	1.1
Motels, motor hotels, and tourists courts	5,879	24,898	722,775	91,636	51,871	96,553	152,413	6,308	22.1	14.3	17.5	23.3	1.2	8.2
Sporting and recreational camps	574	2,350	14,583	(*)	1,288	963	(*)	1,353	64.2	51.9	(*)	37.1	46.5	(*)
Trailering parks and camp sites	4,034	15,931	184,819	45,615	19,531	42,996	12,941	-30,102	12.6	10.0	9.7	4.3	2.5	3.3
Other lodging places	1,349	3,316	71,687	11,349	5,519	10,008	12,277	-2,076	2.0	22.8	4.6	2.5	30.9	36.6

Footnotes at end of table.

Table 3.1--PARTNERS, RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Number of-- Partnerships	Number of-- Partners	Receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Coefficient of variation (Percent)[1] Number of partnerships	Receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Service--Continued														
Personal services	26,798	67,199	[illegible],862,898	52,621	34,478	13,669	266,058	191,862	0.4	13.6	[illegible]	18.5	7.[illegible]	23.2
Coin-operated laundries and dry cleaning	2,817	15,752	64,535	[illegible],510	2,464	3,310	9,222	5,681	18.5	1.2	1.6	8.2	27.2	4.[illegible]
Other laundry, cleaning, and garment service	7,235	15,787	343,227	18,613	12,338	4,214	104,839	39,758	3.6	24.5	17.3	3[illegible].7	28.3	34.6
Photographic studios, portrait	1,253	2,760	52,231	1,560	1,612	355	12,028	8,388	42.8	40.7	9.1	36.9	77.[illegible]	36.3
Beauty shops	7,109	14,554	175,810	4,183	5,515	945	58,619	35,507	2.5	16.0	10.5	8.1	27.1	16.[illegible]
Barber shops	4,[illegible]59	8,615	94,061	2,162	2,453	(*)	30,367	28,299	2.0	31.2	13.9	42.[illegible]	(*)	[illegible]
Shoe repair and hat cleaning shops	559	1,119	12,338	(*)	(*)	(*)	(*)	957	13.9	27.8	(*)	(*)	(*)	(*
Funeral service and crematories	2,306	5,486	293,096	14,097	8,613	4,184	35,435	65,756	14.4	19.4	5.3	19.1	32.2	[illegible]
Miscellaneous personal services	1,460	3,126	47,600	1,289	1,282	273	12,884	7,516	47.8	47.1	30.1	47.[illegible]	[illegible]	49.[illegible]
Business services	23,325	101,974	1,366,648	313,451	26,774	108,328	210,036	97,416	7.4	0.3	15.1	[illegible].9	[illegible]	9.2
Advertising	2,045	5,996	184,498	5,684	2,800	3,334	23,926	18,462	10.5	20.0	27.9	11.2	[illegible]	6.[illegible]
Services to buildings	3,280	7,088	96,649	2,097	2,806	556	28,081	15,818	9.0	25.3	46.9	41.5	[illegible]	31.[illegible]
Computer and data processing services	848	2,098	33,529	5,383	593	510	7,469	2,422	9.1	49.1	22.2	32.3	31.6	76.2
Management and public relations	2,092	5,410	122,240	1,653	2,170	1,785	33,402	28,454	12.8	6.2	37.1	0.2	92.2	1[illegible]
Equipment rental and leasing	5,770	18,399	403,825	282,535	6,856	96,691	13,569	-64,933	20.0	9.1	14.0	10.0	7.[illegible]	12.[illegible]
Other business services	9,290	62,983	525,907	16,099	11,549	5,452	103,589	97,193	13.8	10.1	48.8	10.6	20.7	4.3
Automobile repair and services	19,431	42,957	1,[illegible]31,942	51,682	30,442	18,624	153,041	155,310	9.2	16.2	23.3	19.5	15.7	2.[illegible]
Automotive rentals, without drivers	1,215	3,087	72,713	24,632	3,591	5,714	9,275	4,875	25.3	33.9	36.2	44.2	48.8	8.[illegible]
Automobile parking	1,032	2,985	46,353	2,980	4,627	5,163	9,000	6,160	42.6	20.7	53.0	24.1	47.4	7.2
Automotive top and body repair shops	3,803	7,995	233,812	4,550	6,292	1,168	39,559	40,170	5.1	2.1	13.7	8.5	31.8	6.3
General automotive repair shop	7,547	15,744	379,471	7,140	8,455	2,559	47,013	75,471	15.2	35.5	26.6	33.0	25.4	22.0
Other automotive repair shops	2,513	5,756	137,883	2,694	2,850	405	24,899	17,513	15.3	12.7	6.6	28.7	30.9	3[illegible].1
Automotive services, except repair	3,321	7,390	161,710	9,686	4,627	3,615	23,295	11,121	20.8	6.9	24.2	15.8	39.6	2[illegible].3
Miscellaneous repair services	11,401	23,808	439,063	8,068	10,315	2,451	74,310	85,037	1.9	0.5	8.7	0.4	21.3	15.5
Radio and TV repair shops	2,900	5,862	87,031	2,091	2,151	330	11,472	15,923	4.7	22.6	10.6	24.5	13.3	[illegible]
Electrical repair shops, except radio and TV	1,833	3,860	84,758	1,325	1,720	679	12,986	15,802	29.6	47.6	65.4	57.9	54.7	[illegible]
Reupholstery and furniture repair	2,069	4,326	66,208	866	1,763	196	18,083	12,917	4.1	21.8	2.7	25.5	33.2	[illegible]
Other miscellanous repair shops	4,599	9,760	201,066	3,786	4,681	1,246	31,769	40,395	21.3	35.8	47.8	42.9	70.0	26.2
Motion pictures	1,594	6,326	319,015	36,706	6,926	7,846	35,764	17,825	30.8	11.3	18.4	19.0	48.5	6.3
Motion picture production, distribution, and services	865	4,115	199,180	31,850	2,471	6,600	14,120	5,148	21.7	3.2	26.1	32.9	53.2	36.4
Motion picture theaters	729	2,211	119,835	4,856	4,455	1,246	21,644	12,677	41.7	35.5	32.1	47.8	23.5	34.1
Amusement and recreation services, except motion pictures	11,445	38,740	665,616	54,080	27,534	26,526	163,311	-5,178	4.5	1.8	2.1	4.2	2.6	2.2
Producers, orchestras, and entertainers	1,638	10,392	167,843	5,267	4,839	2,505	56,157	-26,134	41.8	3.6	20.3	6.6	112.5	6.4
Billiard and pool establishments	774	1,610	18,945	1,588	720	(*)	(*)	3,810	0.8	22.0	2.7	8.3	(*)	(*)
Bowling alleys	809	2,411	95,405	8,277	4,520	2,326	17,416	12,465	33.8	24.9	39.2	37.9	102.8	23.5
Other amusement and recreation services	8,224	24,327	383,423	38,948	17,455	20,435	87,566	4,681	5.5	3.6	2.8	14.9	0.1	12.8
Medical and health services	18,876	63,529	4,396,136	58,451	102,516	32,225	1,082,777	1,777,811	0.8	0.7	13.8	5.3	1.7	1.7
Offices of physicians	10,329	36,677	2,891,746	20,555	46,874	5,887	607,712	1,450,213	8.6	6.5	16.9	6.0	23.5	3.0
Offices of dentists	2,035	6,046	293,785	6,231	5,943	2,024	54,873	133,091	8.5	1.2	35.6	10.8	27.2	4.[illegible]
Offices of osteopathic physicians	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of chiropractors	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Offices of optometrists	1,361	2,965	181,628	2,649	2,014	478	29,395	48,122	20.0	16.2	57.0	1.3	12.3	2.5
Registered and practical nurses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nursing and personal care facilities	1,415	4,733	490,043	20,186	31,956	17,405	231,048	21,439	1.6	14.2	30.1	22.2	2.4	15.7
Hospitals	210	1,816	228,234	4,727	10,143	4,539	100,000	11,776	33.3	1.2	5.6	0.4	0.8	1.3
Medical laboratories	1,173	5,911	132,013	1,546	2,479	415	29,197	51,688	17.3	2.8	31.5	4.7	42.8	5.5
Dental laboratories	901	1,866	48,045	575	1,244	(*)	9,839	12,396	18.0	19.5	0.2	25.7	(*)	7.7
Other medical and health services	976	2,521	65,909	939	953	625	13,611	24,349	23.2	16.1	29.7	51.2	41.6	41.5
Legal services	26,075	88,153	5,830,285	63,314	108,299	11,373	1,233,960	3,083,175	6.6	3.7	3.1	6.5	11.9	3.[illegible]
Educational services	2,654	7,522	72,341	3,200	1,930	1,201	14,536	12,643	30.0	45.9	62.1	30.2	34.9	42.1
Engineering and architectural services	6,288	16,369	1,369,475	12,753	26,744	5,011	450,641	264,647	0.9	3.1	4.3	4.4	21.6	4.2
Accounting, auditing, and bookkeeping services	10,096	36,885	2,918,220	32,551	67,426	13,172	1,215,430	845,686	9.9	3.9	3.6	3.1	3.5	4.3
Certified public accountants	7,273	28,946	2,695,838	29,120	62,048	11,519	1,116,270	798,779	10.9	4.1	3.5	3.3	2.1	4.[illegible]
Other accounting, auditing, and bookkeeping services	2,823	7,939	222,382	3,431	5,378	1,653	99,160	46,907	7.4	0.9	4.5	0.9	13.5	6.3
Other services	1,557	3,563	49,486	1,297	1,063	449	8,724	13,478	20.1	27.7	29.8	42.6	63.8	45.5
Nature of business not allocable	9,091	27,497	303,375	9,157	8,445	12,246	33,814	42,979	8.0	17.7	17.0	26.7	28.3	35.[illegible]

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation, when added to and subtracted from the estimate in columns 1 through 8 to which it refers, gives the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[2]Less than .05 percent.

NOTE: Columns 3 and 11 refer to "Total Receipts" for industries in "Finance, insurance, and real estate" and "Business Receipts" for all other industries.

[illegible] 9.2—INCOME STATEMENT FOR SELECTED INDUSTRIES

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All industries	Agriculture, forestry, and fishing							Mining	
		Total	Farms					Agricultural services, forestry, and fishing	Total	Oil and gas extraction
			Total	Field crop	Fruit, tree nut, and vegetable	Livestock	Other			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT										
Number of partnerships	992,012	114,426	102,327	33,977	10,141	55,658	2,551	12,099	13,562	11,537
Total receipts	108,638,271	9,596,642	8,786,762	2,134,084	787,950	5,730,980	134,148	809,880	1,494,662	1,011,887
Business receipts	104,283,345	8,882,855	8,094,176	1,[illegible]	744,795	5,445,079	126,711	788,679	1,416,074	949,750
Income from other partnerships, etc.	194,975	5,522	[illegible],493	2,511	(*)	2,573	(*)	(*)	1,834	1,820
Nonqualifying dividends	[illegible],195	626	584	324	124	92	(*)	42	(*)	(*)
Interest	1,339,635	38,331	36,942	12,698	6,456	17,259	529	1,389	7,801	6,835
Rents	[illegible],710	61,222	59,490	23,377	[illegible],289	27,[illegible]	1,029	1,732	15,313	8,951
Royalties	133,330	20,673	20,533	2,100	(*)	18,385	-	(*)	23,175	21,244
Farm net profit	37,023	35,756	35,682	19,846	(*)	14,136	(*)	(*)	(*)	-
Net gain, noncapital assets	264,913	36,070	34,099	5,000	3,445	25,135	(*)	1,971	3,564	2,142
Other receipts	1,82[illegible],145	515,587	499,763	290,637	23,733	180,126	5,267	15,824	26,855	21,104
Total deductions	99,019,324	8,847,711	8,146,582	1,783,169	769,909	5,465,003	128,501	701,129	1,880,378	1,383,323
Cost of sales and operations, total	50,320,165	5,797,665	5,432,448	871,284	369,872	4,128,823	62,469	365,217	458,052	253,584
Inventory, beginning-of-year	5,069,738	420,049	403,390	39,521	12,823	348,123	2,923	17,559	12,[illegible]91	3,346
Purchases	34,684,602	2,861,820	2,612,086	145,341	35,982	2,409,301	21,462	249,734	91,[illegible]61	60,468
Cost of labor	3,633,383	554,803	508,493	178,204	125,165	188,339	16,785	46,310	74,526	24,547
Material and supplies	2,510,489	188,110	167,258	42,532	23,766	96,623	4,337	20,852	27,214	9,587
Other costs	10,041,697	2,243,395	2,195,525	513,290	175,803	1,484,772	21,660	47,870	267,138	159,677
Less: Inventory, end-of-year	5,618,744	471,412	454,304	47,604	3,667	398,335	4,698	17,108	14,878	4,041
Salaries and wages	9,651,337	130,354	62,763	22,100	15,416	19,516	5,731	67,591	86,234	52,679
Payments to partners	2,139,439	102,638	84,753	30,670	13,139	29,948	10,996	17,885	24,283	18,695
Rent	2,852,115	330,457	317,230	164,344	29,858	119,649	3,379	13,227	40,414	26,132
Interest	6,692,561	365,911	353,321	99,016	48,529	202,778	2,998	12,590	34,782	27,014
Taxes	4,080,827	212,812	196,452	67,014	35,960	89,606	3,872	16,060	42,327	29,083
Bad debts	163,922	3,647	1,928	493	(*)	1,216	151	1,719	3,304	2,692
Repairs	1,512,774	310,677	281,929	118,731	29,368	129,785	4,045	28,748	46,071	20,233
Depreciation	5,892,478	592,329	546,423	166,159	63,597	306,915	9,752	45,906	153,673	78,779
Amortization	55,799	352	263	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Depletion	198,555	5,809	4,177	473	(*)	3,701	-	(*)	133,619	112,914
Retirement plans, etc.	100,297	982	716	297	(*)	294	(*)	266	2,046	1,019
Other employee benefit plans, etc.	135,709	1,425	931	175	266	440	(*)	494	2,684	979
Net loss from other partnerships, etc.	590,681	10,283	9,191	2,714	(*)	3,551	(*)	(*)	56,474	55,899
Farm net loss	8,269	7,405	7,399	(*)	(*)	(*)	-	(*)	-	-
Net loss, noncapital assets	50,903	5,815	5,503	417	(*)	3,906	(*)	(*)	1,306	1,284
Other deductions	14,573,993	969,650	841,155	237,375	160,147	419,621	24,012	128,495	794,974	702,261
Net profit (less loss)	9,618,447	748,931	640,180	350,915	18,041	265,577	5,647	108,751	-385,716	-371,436
Net profit	16,950,199	1,359,511	1,216,315	447,974	153,033	594,246	21,062	143,196	296,895	250,195
Net loss	7,331,752	610,580	576,135	97,059	134,992	328,669	15,415	34,445	682,611	621,631
PARTNERSHIPS WITH NET PROFIT										
Number of partnerships	652,415	77,518	70,166	26,041	5,322	37,861	942	7,352	6,763	5,970
Total receipts	96,067,339	7,789,689	7,375,798	1,774,505	678,367	4,517,343	105,583	713,891	1,158,752	791,035
Business receipts	86,521,515	7,243,796	6,539,609	1,503,309	645,549	4,287,843	102,908	704,187	1,101,332	745,318
Income from other partnerships, etc.	181,060	4,994	4,967	2,292	(*)	2,278	(*)	(*)	326	312
Nonqualifying dividends	22,369	541	499	320	(*)	85	-	(*)	(*)	(*)
Interest	1,116,893	27,330	26,682	8,389	4,255	13,857	181	648	6,129	5,480
Rents	380,705	41,243	39,666	16,989	5,646	16,052	979	1,577	13,837	8,080
Royalties	118,328	19,393	19,255	1,565	(*)	17,642	-	(*)	20,098	18,304
Farm net profit	33,790	33,048	32,974	18,334	(*)	12,940	(*)	(*)	(*)	-
Net gain, noncapital assets	201,922	24,748	22,960	3,778	2,930	16,130	(*)	1,788	2,580	1,202
Other receipts	1,427,[illegible]57	704,596	389,186	219,529	17,785	150,516	1,356	5,410	14,405	12,295
Total deductions	73,113,640	6,430,178	5,859,483	1,326,531	529,334	3,923,097	84,521	570,695	861,857	540,840
Cost of sales and operations, total	42,945,337	4,448,103	4,128,990	668,103	310,319	3,104,994	45,574	319,113	311,814	170,728
Inventory, beginning-of-year	4,157,109	335,927	319,029	34,833	12,162	269,391	(*)	16,898	5,997	1,902
Purchases	30,543,061	2,304,900	2,081,277	137,363	33,168	1,892,359	18,387	223,623	74,026	54,813
Cost of labor	2,943,477	406,136	363,739	132,917	105,268	113,327	12,227	42,397	51,635	18,459
Material and supplies	2,025,654	141,454	122,029	36,599	19,761	63,108	2,561	19,425	20,966	7,529
Other costs	7,922,266	1,602,[illegible]78	1,569,484	368,682	142,994	1,043,708	14,100	33,294	166,051	90,442
Less: Inventory, end-of-year	4,545,730	343,092	326,568	42,291	3,034	276,899	4,344	16,524	6,861	2,417
Salaries and wages	8,179,511	100,236	41,900	13,971	11,419	12,218	4,292	58,336	57,823	34,427
Payments to partners	1,490,664	54,770	42,915	15,696	7,968	17,541	1,710	11,855	10,268	7,808
Rent	2,071,756	227,385	216,640	111,478	21,804	79,731	3,027	11,345	18,857	8,181
Interest	2,199,617	209,563	202,048	62,794	14,337	123,179	1,738	7,515	15,182	12,093
Taxes	2,494,336	156,362	143,534	51,420	24,546	64,077	2,691	12,828	26,179	17,957
Bad debts	102,403	1,589	1,020	381	(*)	422	(*)	569	739	319
Repairs	967,716	236,123	214,109	93,404	22,855	94,780	3,070	22,014	37,681	16,720
Depreciation	3,701,661	401,517	369,334	131,483	29,095	201,968	6,788	32,183	74,022	46,411
Amortization	28,129	104	98	(*)	-	(*)	(*)	(*)	(*)	(*)
Depletion	155,680	3,982	3,921	332	(*)	3,586	-	(*)	109,438	89,568
Retirement plans, etc.	92,138	892	643	(*)	(*)	243	(*)	249	(*)	555
Other employee benefit plans, etc.	116,332	1,007	589	(*)	(*)	208	(*)	418	2,009	520
Net loss from other partnerships, etc.	[illegible]	1,[illegible]1	1,353	(*)	(*)	379	(*)	(*)	625	625
Farm net loss	[illegible]	(*)	-	-	-	-	-	(*)	-	-
Net loss, noncapital assets	8,209	2,780	2,747	270	(*)	2,284	(*)	(*)	26	(*)
Other deductions	9,521,[illegible]	583,788	489,642	176,507	81,290	216,471	15,374	94,146	196,038	134,847
Net profit	16,950,199	1,359,511	1,216,315	447,974	153,033	594,246	21,062	143,196	296,895	250,195

Footnote at end of table.

Table 3.2--INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Mining—Continued	Construction							
				Special trade contractors					
	Other mining	Total	General contractors	Total	Plumbing, heating, and air conditioning	Painting, paper hanging, and decorating	Masonry, stonework, and plastering	Contractors, not elsewhere classified	Contractors not allocable
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT									
Number of partnerships	2,025	60,945	22,570	37,869	5,446	4,731	6,142	21,550	506
Total receipts	482,775	9,571,983	6,216,469	3,332,786	643,082	235,213	514,096	1,940,395	22,728
Business receipts	466,324	9,455,043	6,129,875	3,302,881	638,360	234,228	510,872	1,919,421	22,287
Income from other partnerships, etc	(*)	3,944	3,510	(*)	(*)	(*)	(*)	(*)	-
Nonqualifying dividends	(*)	157	132	(*)	(*)	(*)	(*)	(*)	-
Interest	966	13,655	10,416	3,239	405	22	676	2,136	-
Rents	6,362	38,359	28,269	9,733	1,894	715	1,279	5,845	(*)
Royalties	1,931	437	414	(*)	(*)	(*)	-	(*)	-
Farm net profit	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Net gain, noncapital assets	1,422	9,801	8,181	1,599	209	(*)	20	1,350	(*)
Other receipts	5,751	50,571	35,658	14,850	2,198	189	1,212	11,251	(*)
Total deductions	497,055	8,664,157	5,823,083	2,820,480	581,218	184,312	414,269	1,640,681	20,594
Cost of sales and operations, total	204,468	6,705,359	4,795,774	1,895,391	454,748	110,728	295,694	1,034,221	(*)
Inventory, beginning-of-year	9,445	293,068	208,058	84,602	41,182	1,160	2,497	39,763	(*)
Purchases	30,793	1,277,820	580,419	686,831	232,837	27,023	63,846	363,125	(*)
Cost of labor	49,979	1,281,225	710,602	569,086	106,374	48,658	120,172	293,882	(*)
Material and supplies	17,627	1,329,903	961,928	367,137	72,811	17,102	75,215	202,009	(*)
Other costs	107,461	2,852,531	2,581,778	269,455	40,904	18,151	36,526	173,874	(*)
Less: Inventory, end-of-year	10,837	329,188	247,011	81,720	39,360	1,366	2,562	38,432	(*)
Salaries and wages	33,555	361,730	152,800	208,391	17,429	18,516	34,146	138,300	(*)
Payments to partners	5,588	192,777	77,963	114,814	18,648	8,411	12,877	74,878	-
Rent	14,282	131,415	91,389	39,970	6,368	2,165	2,689	28,748	(*)
Interest	7,768	84,299	66,229	17,585	4,005	989	1,742	10,849	(*)
Taxes	13,244	143,877	66,213	77,316	14,019	6,218	13,443	43,636	348
Bad debts	612	8,476	3,361	5,115	698	258	786	3,373	-
Repairs	25,838	91,298	53,832	37,026	3,068	1,223	2,093	30,642	(*)
Depreciation	74,894	178,724	98,662	77,899	9,605	4,752	7,492	56,050	2,163
Amortization	(*)	60	(*)	(*)	(*)	-	(*)	(*)	-
Depletion	20,705	945	718	134	-	-	-	134	(*)
Retirement plans, etc	1,027	7,131	3,240	3,891	692	(*)	428	2,245	-
Other employee benefit plans, etc	1,705	14,335	5,646	8,689	1,366	405	2,173	4,745	-
Net loss from other partnerships, etc	(*)	2,360	2,141	(*)	-	(*)	-	(*)	-
Farm net loss	-	-	-	-	-	-	-	-	-
Net loss, noncapital assets	(*)	1,014	314	700	(*)	(*)	(*)	613	-
Other deductions	92,713	740,357	404,783	333,298	50,468	30,115	40,704	212,011	2,276
Net profit (less loss)	-14,280	907,826	393,386	512,306	61,864	50,901	99,827	299,714	2,134
Net profit	46,700	1,084,047	539,883	540,907	70,264	52,588	102,227	315,828	(*)
Net loss	60,980	176,221	146,497	28,601	8,400	1,687	2,400	16,114	(*)
PARTNERSHIPS WITH NET PROFIT									
Number of partnerships	793	49,174	16,991	31,869	4,679	4,096	5,545	17,549	(*)
Total receipts	367,717	8,139,066	5,073,458	3,048,071	580,387	216,161	479,505	1,772,018	(*)
Business receipts	356,014	8,038,217	5,000,176	3,020,561	577,047	215,183	476,319	1,752,012	(*)
Income from other partnerships, etc	(*)	3,680	3,306	(*)	(*)	(*)	(*)	(*)	-
Nonqualifying dividends	(*)	153	128	(*)	(*)	(*)	(*)	(*)	-
Interest	649	12,086	9,018	3,068	343	19	674	2,032	-
Rents	5,757	30,707	22,361	8,344	1,079	715	1,254	5,296	(*)
Royalties	1,794	435	(*)	(*)	(*)	(*)	-	(*)	-
Farm net profit	(*)	(*)	(*)	(*)	(*)	-	-	-	-
Net gain, noncapital assets	1,378	8,922	7,442	1,459	177	(*)	(*)	1,242	(*)
Other receipts	2,106	44,850	30,601	14,215	(*)	(*)	1,201	11,104	(*)
Total deductions	321,017	7,055,019	4,533,575	2,507,164	510,123	163,573	377,278	1,456,190	(*)
Cost of sales and operations, total	141,086	5,504,319	3,774,603	1,718,960	410,261	104,892	272,061	931,746	(*)
Inventory, beginning-of-year	4,095	245,303	169,132	76,053	37,025	1,035	2,261	35,732	(*)
Purchases	19,213	1,087,700	465,617	614,248	212,556	26,120	56,600	318,972	(*)
Cost of labor	33,176	1,054,331	532,219	520,740	98,172	46,111	108,377	268,080	(*)
Material and supplies	13,437	1,102,907	768,405	333,664	63,581	15,476	72,804	181,803	(*)
Other costs	75,609	2,273,584	2,023,996	248,822	35,765	17,414	34,324	161,319	(*)
Less: Inventory, end-of-year	4,444	259,506	184,766	74,567	36,838	1,264	2,305	34,160	(*)
Salaries and wages	23,396	305,275	120,130	184,606	13,005	15,746	32,973	122,882	(*)
Payments to partners	2,460	119,727	48,269	71,458	13,050	3,795	8,448	47,165	-
Rent	10,676	105,118	69,980	35,082	5,621	1,629	2,275	25,557	(*)
Interest	3,089	48,349	34,463	13,890	1,618	873	1,536	9,663	(*)
Taxes	8,222	120,729	50,372	70,067	12,429	5,758	12,442	39,438	(*)
Bad debts	420	5,314	1,323	3,991	643	205	273	2,870	-
Repairs	20,961	73,179	40,594	32,226	3,245	993	1,933	27,055	(*)
Depreciation	27,611	145,061	75,184	69,124	7,640	1,912	7,161	51,011	(*)
Amortization	(*)	46	(*)	(*)	(*)	-	-	(*)	-
Depletion	19,870	798	654	(*)	-	-	-	(*)	(*)
Retirement plans, etc	469	6,393	2,502	3,891	692	(*)	428	2,245	-
Other employee benefit plans, etc	1,489	12,699	4,871	7,828	1,365	(*)	1,308	4,267	-
Net loss from other partnerships, etc	-	805	586	(*)	-	(*)	-	(*)	-
Farm net loss	-	-	-	-	-	-	-	-	-
Net loss, noncapital assets	(*)	564	210	354	(*)	(*)	(*)	324	-
Other deductions	61,191	606,643	309,818	295,587	43,107	34,850	38,938	191,692	(*)
Net profit	46,700	1,084,047	539,883	540,907	70,264	52,588	102,227	315,828	(*)

Footnote at end of table.

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Manufacturing					Transportation, communication, electric, gas, and sanitary services				
							Transportation			
	Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical	Other manufacturing industries	Total	Total	Trucking and warehousing	Other transportation	Communication, electric, gas, and sanitary services
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT										
Number of partnerships	30,176	4,899	6,052	2,503	16,722	18,710	15,458	11,533	3,925	,252
Total receipts	5,766,973	951,680	531,787	266,291	4,017,215	1,6[illegible],[illegible]01	1,382,000	991,514	390,486	267,901
Business receipts	5,689,332	935,910	524,331	264,169	3,964,922	1,612,086	1,350,055	968,122	381,933	262,031
Income from other partnerships, etc.	202	(*)	-	(*)	(*)	(*)	(*)	(*)	40	-
Nonqualifying dividends	32	(*)	(*)	(*)	22	(*)	(*)	(*)	(*)	-
Interest	9,786	2,061	837	317	6,571	[illegible],465	1,887	1,134	753	578
Rents	14,211	3,736	1,488	567	8,420	11,678	10,707	9,134	1,573	971
Royalties	4,088	(*)	(*)	(*)	1,556	(*)	(*)	(*)	(*)	-
Farm net profit	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	56	-
Net gain, noncapital assets	5,178	3,732	97	55	1,294	8,977	5,156	3,394	1,762	3,821
Other receipts	44,069	6,053	2,683	1,044	34,289	13,[illegible]05	13,205	8,928	4,277	500
Total deductions	5,366,530	852,655	482,410	243,801	3,787,664	1,480,789	1,238,171	875,983	362,188	242,618
Cost of sales and operations, total	3,881,241	592,001	236,023	159,506	2,893,711	518,472	488,109	274,373	213,736	30,363
Inventory, beginning-of-year	376,356	47,504	17,303	20,585	290,964	13,170	12,163	6,047	6,116	1,007
Purchases	2,324,413	328,025	104,700	87,161	1,804,527	244,[illegible]87	23[illegible],228	143,454	93,774	7,559
Cost of labor	822,293	115,057	87,541	48,[illegible]77	570,918	[illegible]2,496	60,816	4[illegible],301	13,515	11,680
Material and supplies	274,272	30,708	21,553	12,400	209,411	26,866	25,804	20,733	5,071	1,062
Other costs	510,662	121,495	24,831	12,403	351,933	179,903	169,283	66,478	102,805	10,520
Less: Inventory, end-of-year	426,755	50,988	19,905	21,820	334,042	18,650	1[illegible],125	9,640	[illegible],545	1,465
Salaries and wages	209,840	31,750	38,747	9,214	130,129	179,769	136,813	112,628	24,18[illegible]	4[illegible]
Payments to partners	105,828	14,702	21,560	13,530	56,036	40,465	35,070	29,383	5,687	5,395
Rent	85,097	10,321	14,250	5,114	55,412	46,125	38,773	31,438	7,335	7,352
Interest	53,874	10,060	3,284	1,775	38,755	38,415	25,051	15,956	9,095	13,364
Taxes	116,801	21,946	11,575	6,414	76,866	59,315	50,768	41,380	9,388	8,547
Bad debts	10,123	763	1,732	518	7,110	2,673	1,561	827	734	1,112
Repairs	79,249	22,446	3,678	1,755	51,370	80,144	68,890	59,117	9,773	11,254
Depreciation	201,343	36,590	11,327	7,441	145,985	137,085	102,089	74,005	28,084	34,996
Amortization	1,225	(*)	(-)	(*)	1,064	897	(*)	(*)	(*)	(*)
Depletion	35,606	26,267	-	-	(-)	899	162	114	(*)	(*)
Retirement plans, etc.	7,472	329	1,446	380	5,317	2,643	1,892	1,386	506	753
Other employee benefit plans, etc.	14,330	1,107	2,160	570	10,493	2,942	2,302	1,726	576	640
Net loss from other partnerships, etc.	15,099	(*)	(*)	-	15,080	(*)	(*)	(*)	(*)	(*)
Farm net loss	(*)	-	-	-	1	-	-	-	-	-
Net loss, noncapital assets	407	116	94	(*)	192	1,615	1,604	1,583	(*)	(*)
Other deductions	548,994	84,095	136,526	37,569	290,804	368,532	284,824	232,037	52,787	83,708
Net profit (less loss)	400,443	99,025	49,377	22,490	229,551	169,112	143,829	115,531	28,298	25,283
Net profit	588,356	103,569	89,617	37,176	357,994	229,786	179,118	130,395	48,723	50,668
Net loss	187,913	4,544	40,240	14,686	128,443	60,674	35,289	14,864	20,425	25,385
PARTNERSHIPS WITH NET PROFIT										
Number of partnerships	21,466	4,153	4,053	1,807	11,453	12,306	10,391	8,057	2,334	2,415
Total receipts	4,966,878	875,660	463,648	239,556	3,388,014	1,350,761	1,131,455	826,297	305,158	219,306
Business receipts	4,912,400	861,475	459,927	237,510	3,353,488	1,322,444	1,108,504	808,966	299,538	213,940
Income from other partnerships, etc.	201	(*)	-	(*)	(-)	(*)	(*)	(*)	15	-
Nonqualifying dividends	31	(*)	(*)	(*)	21	(*)	(*)	(*)	(*)	-
Interest	7,890	1,959	632	315	4,984	2,204	1,730	1,058	672	474
Rents	9,698	3,326	902	546	4,924	9,754	8,813	7,262	1,551	941
Royalties	1,199	(*)	(*)	(-)	968	(*)	(-)	(*)	(*)	-
Farm net profit	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	-	-
Net gain, noncapital assets	4,021	3,018	93	54	856	7,563	3,812	2,152	1,660	,751
Other receipts	31,363	5,695	2,044	992	22,632	7,896	7,696	6,057	1,639	200
Total deductions	4,378,522	772,091	374,031	202,380	3,030,020	1,120,975	952,337	695,902	256,435	168,638
Cost of sales and operations, total	3,291,954	545,549	208,658	144,204	2,393,543	436,280	414,817	246,414	168,403	21,463
Inventory, beginning-of-year	318,382	42,855	14,312	17,428	243,787	9,726	8,744	5,284	3,460	(*)
Purchases	2,044,741	301,503	94,610	79,473	1,569,155	208,621	201,928	123,830	78,098	6,693
Cost of labor	701,096	102,182	78,168	45,112	475,634	62,076	54,730	44,390	10,340	7,346
Material and supplies	201,732	30,077	18,657	9,787	143,211	25,331	24,355	19,752	4,603	976
Other costs	380,307	115,248	18,279	11,066	235,714	143,849	136,945	61,701	75,244	6,904
Less: Inventory, end-of-year	354,304	46,316	15,368	18,662	273,958	13,323	11,885	8,543	3,342	(*)
Salaries and wages	168,429	26,045	29,293	7,705	105,386	145,267	114,865	96,179	18,686	30,402
Payments to partners	79,356	12,339	16,921	8,246	41,850	22,154	19,030	14,317	4,713	3,124
Rent	64,828	9,283	9,582	3,633	42,330	29,742	25,903	21,116	4,787	3,839
Interest	28,936	8,996	1,952	1,197	16,791	20,864	14,067	11,368	2,199	6,[illegible]
Taxes	96,074	19,800	10,162	5,803	60,309	45,910	40,268	35,884	4,384	5,642
Bad debts	7,102	700	1,358	318	4,726	1,180	716	449	267	464
Repairs	63,513	19,726	3,095	1,579	39,113	55,860	48,926	43,138	5,788	6,934
Depreciation	122,205	31,653	9,362	6,301	74,889	85,526	65,113	55,273	9,840	20,413
Amortization	384	(*)	(*)	(-)	227	224	(-)	(*)	-	(*)
Depletion	22,734	22,282	-	-	(-)	120	(-)	(*)	(*)	(*)
Retirement plans, etc.	6,014	319	1,421	380	3,894	3,056	1,887	1,381	506	(*)
Other employee benefit plans, etc.	10,878	890	2,003	547	7,438	2,211	1,840	1,323	517	371
Net loss from other partnerships, etc.	179	(*)	(*)	-	160	(*)	(*)	(*)	-	(*)
Farm net loss	(*)	-	-	-	1	-	-	-	-	-
Net loss, noncapital assets	215	(*)	(*)	-	104	1,253	1,253	1,250	(*)	-
Other deductions	415,720	74,273	80,180	22,460	238,807	271,852	203,513	170,173	33,340	68,339
Net profit	588,356	103,569	89,617	37,176	357,994	229,786	179,118	130,395	48,723	50,668

Footnote at end of table.

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Wholesale and retail trade									
			Retail trade							
						Food stores			Automotive dealers and service stations	
	Total	Wholesale trade	Total	Building materials and garden supplies	General merchandise stores	Total	Grocery stores	Other food stores	Total	Motor vehicle dealers
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT										
Number of partnerships	196,486	34,499	161,201	9,094	4,562	22,769	16,505	6,264	32,541	7,383
Total receipts	37,105,180	13,103,719	23,946,750	1,879,992	920,061	5,305,375	4,414,937	890,438	6,513,384	2,934,244
Business receipts	36,656,453	12,935,980	23,666,041	1,845,750	905,481	5,273,839	4,387,000	886,839	6,461,587	2,906,317
Income from other partnerships, etc.	13,703	5,781	12,922	(*)	(*)	163	140	(*)	(*)	(*)
Nonqualifying dividends	2,006	326	1,680	40	42	351	333	(*)	21	6
Interest	47,279	15,453	31,823	4,622	2,245	2,645	2,520	125	6,127	4,464
Rent	102,063	24,026	77,857	10,217	5,479	10,854	8,449	2,405	11,116	5,557
Royalties	3,105	1,509	1,596	147	(*)	47	36	(*)	693	59
Farm net profit	613	470	143	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Net gain, noncapital assets	13,449	2,529	10,919	1,587	390	1,297	1,196	101	1,912	486
Other receipts	261,504	117,665	143,769	17,558	5,914	16,106	15,262	844	31,449	17,336
Total deductions	34,883,840	12,480,896	22,351,679	1,747,270	857,537	5,077,405	4,242,409	834,996	6,187,445	2,829,758
Cost of sales and operations, total	27,617,119	10,704,656	16,889,997	1,360,619	613,105	4,241,574	3,602,533	639,041	5,153,960	2,470,442
Inventory, beginning-of-year	3,255,598	1,018,516	2,233,322	285,155	148,186	255,702	232,231	23,471	517,013	297,916
Purchases	25,848,843	9,815,103	16,012,061	1,336,370	602,217	4,118,332	3,525,440	592,892	4,763,889	2,171,612
Cost of labor	261,066	65,835	194,735	17,150	1,273	27,076	19,154	7,922	73,797	60,369
Material and supplies	285,417	91,486	193,915	21,952	799	21,444	10,806	10,638	54,130	29,125
Other costs	1,540,426	827,572	712,849	38,187	16,497	87,869	65,038	22,831	298,516	222,408
Less: Inventory, end-of-year	3,574,231	1,113,856	2,456,885	338,195	155,867	268,849	250,136	18,713	553,385	310,988
Salaries and wages	2,541,462	581,539	1,956,033	136,041	99,950	322,277	246,640	75,637	346,875	118,125
Payments to partners	492,809	127,639	363,327	29,895	11,487	49,599	35,103	14,496	73,966	24,979
Rent	561,294	90,391	467,183	17,202	15,829	58,471	41,112	17,359	88,947	17,854
Interest	185,960	51,423	134,251	16,426	5,056	16,412	12,443	3,969	31,363	17,515
Taxes	599,337	135,252	462,486	33,706	18,654	72,883	59,924	12,959	96,812	21,814
Bad debts	62,346	21,914	40,155	5,472	1,263	2,617	2,258	359	12,445	6,233
Repairs	158,915	41,205	117,507	10,575	3,562	21,043	15,932	5,111	22,109	12,337
Depreciation	376,552	98,920	277,116	22,414	9,082	46,502	33,963	12,539	43,226	12,531
Amortization	2,751	258	2,493	283	(*)	245	133	(*)	41	31
Depletion	1,252	790	462	200	(*)	69	-	(*)	16	16
Retirement plans, etc.	11,944	5,877	6,067	476	161	1,501	976	525	841	517
Other employee benefit plans, etc.	22,795	8,033	14,727	1,120	522	3,434	2,593	841	2,708	1,561
Net loss from other partnerships, etc.	3,903	779	3,124	(*)	-	(*)	(*)	(*)	1,603	(*)
Farm net loss	(*)	(*)	(*)	-	(*)	(*)	(*)	-	-	-
Net loss, noncapital assets	3,346	520	2,826	185	(*)	32	27	(*)	257	36
Other deductions	2,241,735	611,683	1,613,622	112,478	78,812	239,986	188,113	51,873	312,276	124,184
Net profit (less loss)	2,221,340	622,823	1,595,071	132,722	62,524	227,970	172,528	55,442	325,939	104,486
Net profit	2,459,503	680,297	1,774,927	144,720	67,390	254,543	192,778	61,765	355,963	114,352
Net loss	238,163	57,474	179,856	11,998	4,866	26,573	20,250	6,323	30,024	9,866
PARTNERSHIPS WITH NET PROFIT										
Number of partnerships	145,431	25,949	118,820	7,293	3,787	18,262	13,367	4,895	25,394	5,536
Total receipts	33,382,154	12,088,974	21,246,298	1,712,111	840,102	4,614,227	3,834,856	779,371	5,856,136	2,713,028
Business receipts	32,973,790	11,929,773	20,997,393	1,681,322	826,673	4,587,976	3,811,459	776,517	5,810,308	2,687,459
Income from other partnerships, etc.	18,669	5,757	12,912	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Nonqualifying dividends	1,946	322	1,624	36	(*)	322	304	(*)	18	(*)
Interest	41,095	13,399	27,693	4,217	1,895	2,059	1,935	124	5,655	4,024
Rent	92,464	22,570	69,714	8,840	5,256	9,190	7,311	1,879	9,739	5,156
Royalties	2,058	1,489	1,569	(*)	(*)	(*)	(*)	(*)	687	56
Farm net profit	507	414	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Net gain, noncapital assets	10,153	1,865	8,287	1,380	232	753	670	83	817	303
Other receipts	240,472	113,385	127,013	16,099	5,513	13,698	13,004	694	28,434	16,009
Total deductions	30,922,651	11,408,677	19,471,371	1,567,391	772,712	4,359,684	3,642,078	717,606	5,500,173	2,598,676
Cost of sales and operations, total	24,834,382	9,856,517	14,955,487	1,230,684	560,592	3,680,960	3,124,215	556,745	4,619,296	2,278,087
Inventory, beginning-of-year	2,812,366	892,599	1,916,124	252,554	126,364	204,249	190,823	13,426	449,393	267,235
Purchases	23,264,080	9,047,080	14,195,412	1,213,007	551,444	3,580,857	3,055,933	524,924	4,267,209	2,007,176
Cost of labor	234,903	58,469	175,938	15,182	830	25,238	18,628	6,610	70,805	58,408
Material and supplies	239,559	73,657	165,886	18,524	599	17,070	9,862	7,208	49,259	26,112
Other costs	1,399,772	766,396	633,371	31,408	15,582	79,317	59,407	19,910	266,237	200,944
Less: Inventory, end-of-year	3,116,298	981,684	2,131,244	299,991	134,227	225,771	210,438	15,333	483,607	281,788
Salaries and wages	2,199,786	523,126	1,673,896	123,079	92,966	265,419	202,132	63,287	306,401	108,513
Payments to partners	391,15[illegible]	104,292	275,089	24,355	9,756	36,144	24,819	11,325	53,744	21,293
Rent	449,281	76,994	369,973	14,153	13,026	45,016	30,912	14,104	76,193	15,146
Interest	142,030	42,647	99,144	12,550	3,417	12,248	9,441	2,807	24,111	14,744
Taxes	519,476	121,863	396,024	31,026	16,731	61,872	50,948	10,924	85,638	19,526
Bad debts	50,646	17,368	33,003	4,730	965	1,912	1,639	273	10,785	5,688
Repairs	133,0[illegible]	36,548	96,338	9,172	3,122	17,083	13,093	3,990	19,071	11,099
Depreciation	303,467	84,675	218,286	19,680	7,675	38,133	28,017	10,116	34,958	11,102
Amortization	1,632	214	1,418	(*)	(*)	224	112	(*)	37	29
Depletion	1,169	788	381	(*)	(*)	(*)	-	(*)	(*)	(*)
Retirement plans, etc.	11,207	5,626	5,671	461	146	1,393	897	496	823	499
Other employee benefit plans, etc.	20,113	7,180	12,898	1,085	424	2,634	1,918	716	2,607	1,476
Net loss from other partnerships, etc.	2,873	653	2,220	(*)	-	(*)	(*)	(*)	(*)	(*)
Farm net loss	(*)	(*)	(*)	-	(*)	(*)	(*)	-	-	-
Net loss, noncapital assets	554	157	397	147	(*)	23	18	(*)	50	36
Other deductions	1,371,639	530,012	1,331,103	95,805	63,838	196,521	153,874	42,647	264,935	109,934
Net profit	2,459,503	680,297	1,774,927	144,720	67,390	254,543	192,778	61,765	355,963	114,352

Footnote at end of table.

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Wholesale and retail trade—Continued								
	Retail trade—Continued								Wholesale and retail trade not allocable
	Automotive dealers and service stations—Continued		Apparel and accessory stores	Furniture and home furnishings stores	Eating places	Drinking places	Liquor stores	Other retail trade	
	Gasoline service stations	Other automotive dealers							
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT									
Number of partnerships	19,037	6,121	11,248	10,966	22,167	10,836	4,612	32,406	786
Total receipts	2,753,175	825,965	1,253,521	1,553,851	2,178,818	665,995	838,233	2,837,520	54,711
Business receipts	2,735,251	820,019	1,233,278	1,523,332	2,140,956	647,743	833,345	2,800,230	54,452
Income from other partnerships, etc	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Nonqualifying dividends	(*)	-	(*)	70	(*)	-	(*)	1,143	-
Interest	1,031	632	2,026	6,658	2,384	618	168	4,330	(*)
Rents	3,965	1,594	3,922	3,932	12,552	8,579	2,190	9,016	(*)
Royalties	(*)	-	-	(*)	(*)	(*)	-	-	-
Farm net profit	-	-	-	-	-	-	-	(*)	-
Net gain, noncapital assets	465	961	191	300	1,937	(*)	1,085	730	(*)
Other receipts	11,374	2,739	13,522	19,403	19,963	7,374	905	11,575	(*)
Total deductions	2,580,485	777,202	1,124,886	1,404,803	2,013,433	602,247	791,301	2,545,352	51,265
Cost of sales and operations, total	2,081,494	602,024	782,844	988,305	1,014,396	310,681	664,795	1,759,718	22,466
Inventory, beginning-of-year	94,222	124,875	244,128	236,905	37,103	22,241	81,431	405,458	(*)
Purchases	1,985,037	607,240	780,614	937,910	905,092	291,524	637,268	1,638,845	21,679
Cost of labor	6,745	6,683	2,371	15,782	38,346	(*)	4,958	12,688	(*)
Material and supplies	21,174	3,831	7,272	11,259	27,238	3,249	7,721	38,851	(*)
Other costs	66,225	9,883	27,802	47,656	42,367	15,777	24,099	114,079	(*)
Less: Inventory, end-of-year	91,909	150,488	279,343	261,207	35,750	23,404	90,682	450,203	3,490
Salaries and wages	168,002	60,748	117,201	136,283	419,229	91,308	35,441	251,428	3,890
Payments to partners	32,818	16,169	30,929	25,885	41,899	22,461	10,995	66,211	(*)
Rent	58,576	12,517	44,534	31,246	101,826	24,931	12,461	71,736	3,720
Interest	7,537	6,311	6,091	10,416	20,948	9,348	4,703	13,488	286
Taxes	60,653	14,345	22,568	29,810	80,849	30,096	20,163	56,945	1,599
Bad debts	4,227	1,985	2,357	6,680	778	377	536	7,630	(*)
Repairs	6,860	2,912	3,988	6,961	23,670	8,440	2,821	14,338	(*)
Depreciation	22,580	8,115	10,762	15,830	56,422	22,442	7,490	42,946	516
Amortization	(*)	(*)	(*)	(*)	1,108	(*)	351	377	-
Depletion	-	-	-	(*)	(*)	-	-	(*)	-
Retirement plans, etc	169	155	182	435	1,119	(*)	135	1,027	-
Other employee benefit plans, etc	669	478	532	1,229	2,833	348	163	1,838	(*)
Net loss from other partnerships, etc	(*)	(*)	-	(*)	(*)	(*)	-	(*)	-
Farm net loss	-	-	-	(*)	(*)	-	-	-	-
Net loss, noncapital assets	(*)	(*)	(*)	35	1,886	-	-	159	-
Other deductions	136,881	51,211	102,632	151,304	246,018	81,508	31,247	257,361	16,430
Net profit (less loss)	172,690	48,763	128,635	149,048	165,385	63,748	46,932	292,168	3,446
Net profit	183,214	58,397	139,761	158,905	202,203	76,405	51,361	323,676	4,279
Net loss	10,524	9,634	11,126	9,857	36,818	12,657	4,429	31,508	(*)
PARTNERSHIPS WITH NET PROFIT									
Number of partnerships	16,027	3,831	8,364	8,226	15,396	8,236	3,546	20,316	662
Total receipts	2,446,343	696,765	1,154,131	1,430,950	1,796,828	557,419	743,485	2,540,909	46,882
Business receipts	2,430,675	692,174	1,134,660	1,403,694	1,766,485	540,553	739,215	2,506,507	46,624
Income form other partnerships, etc	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Nonqualifying dividends	(*)	-	(*)	(*)	(*)	-	(*)	(*)	-
Interest	1,008	623	1,780	5,796	2,300	431	167	3,393	(*)
Rents	3,136	1,447	3,905	3,809	10,302	8,272	2,176	8,225	(*)
Royalties	(*)	-	-	(*)	(*)	(*)	-	-	-
Farm net profit	-	-	-	-	-	-	-	(*)	-
Net gain, noncapital assets	429	85	191	265	1,649	(*)	1,085	425	(*)
Other receipts	10,009	2,416	13,014	17,174	15,071	6,488	802	10,720	(*)
Total deductions	2,263,129	638,368	1,014,370	1,272,045	1,594,625	481,014	692,124	2,217,233	42,603
Cost of sales and operations, total	1,840,184	501,025	713,283	904,823	831,124	262,598	585,785	1,566,342	22,[illegible]
Inventory, beginning-of-year	84,308	97,850	209,465	209,874	30,894	19,168	70,688	343,475	(*)
Purchases	1,752,889	507,144	711,316	860,499	746,464	245,548	564,874	1,454,194	21,588
Cost of labor	6,604	5,793	2,155	14,655	30,959	(*)	(*)	10,932	(*)
Material and supplies	20,154	2,993	5,018	9,068	20,273	2,505	7,433	36,137	(*)
Other costs	56,242	9,051	25,936	45,328	31,879	14,204	17,923	105,557	(*)
Less: Inventory, end-of-year	80,013	121,806	240,607	234,601	29,345	19,111	80,031	383,953	(*)
Salaries and wages	146,882	51,006	105,938	124,571	329,979	69,971	31,452	224,120	(*)
Payments to partners	20,904	11,547	24,216	20,325	29,493	17,633	7,263	52,160	(*)
Rent	52,253	8,794	37,734	26,567	73,829	18,518	10,252	54,685	(*)
Interest	4,524	4,843	5,440	8,969	13,467	5,758	2,455	9,729	(*)
Taxes	54,886	11,226	20,645	26,983	63,808	24,145	16,597	48,579	1,589
Bad debts	3,534	1,563	2,077	5,155	535	307	477	6,060	(*)
Repairs	5,529	2,443	3,504	6,014	17,756	6,799	2,510	11,305	(*)
Depreciation	17,482	6,374	9,727	14,410	40,554	14,093	6,314	32,742	(*)
Amortization	(*)	(*)	(*)	(*)	416	(*)	(*)	209	-
Depletion	-	-	-	-	(*)	-	-	(*)	-
Retirement plans, etc	169	155	170	431	919	(*)	135	1,003	-
Other employee benefit plans, etc	658	473	527	1,031	2,535	309	156	1,590	(*)
Net loss from other partnerships, etc	(*)	(*)	-	(*)	(*)	(*)	-	(*)	-
Farm net loss	-	-	-	-	(*)	-	-	-	-
Net loss, noncapital assets	(*)	(*)	(*)	(*)	(*)	-	-	24	-
Other deductions	116,106	38,895	91,099	132,695	189,690	60,607	27,377	208,536	10,524
Net profit	183,214	58,397	139,761	158,905	202,203	76,405	51,361	323,676	4,279

Footnote at end of table.

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Finance, insurance, and real estate										
		Finance					Real estate				
	Total	Total	Banking, and credit agencies other than banks	Security, commodity, brokers, and services	Holding and investment companies	Insurance agents, brokers, and service	Total	Operators of buildings	Lessors, other than buildings	Real estate agents, brokers, and managers	Other real estate
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT											
Number of partnerships	375,752	92,854	2,426	3,954	86,474	9,650	273,248	224,310	24,701	9,721	14,516
Total receipts	21,692,861	3,564,345	155,047	2,134,537	1,275,261	1,342,002	16,786,114	12,815,494	294,705	784,587	2,891,328
Business receipts	19,277,362	1,973,919	86,838	1,566,551	320,530	1,295,967	16,007,476	12,360,562	251,797	728,893	2,666,224
Income from other partnerships, etc.	135,604	119,956	(*)	15,050	103,534	(*)	15,191	11,190	(*)	(*)	2,894
Nonqualifying dividends	25,692	23,757	4,454	1,183	18,120	(*)	1,730	1,572	63	(*)	(*)
Interest	1,179,515	925,380	50,897	226,638	647,845	19,491	234,644	154,999	13,014	11,608	55,023
Rents	171,638	41,331	3,365	1,314	36,652	4,990	125,317	46,585	7,144	20,101	51,487
Royalties	62,992	55,419	(*)	(*)	54,996	(*)	7,569	4,671	2,467	(*)	424
Farm net profit	(*)	(*)	-	-	(*)	-	(*)	(*)	(*)	-	(*)
Net gain, noncapital assets	161,785	43,128	1,287	3,674	38,167	132	118,525	89,877	2,997	4,549	21,102
Other receipts	677,966	381,922	6,827	319,711	55,384	20,756	275,288	146,022	16,434	18,674	94,158
Total deductions	22,642,161	3,208,742	117,600	1,655,970	1,435,172	968,718	18,464,701	14,651,902	326,645	701,812	2,784,342
Cost of sales and operations, total	2,738,657	205,621	6,596	8,863	190,162	182,450	2,350,586	135,517	18,766	298,031	1,898,272
Inventory, beginning-of-year	542,821	16,374	(*)	(*)	13,613	(*)	525,926	28,181	(*)	69,010	423,951
Purchases	792,534	107,875	(*)	(*)	104,332	33,788	650,871	72,242	4,637	85,002	488,990
Cost of labor	57,179	1,913	(*)	-	1,741	4,331	50,935	4,036	3,068	8,260	35,571
Material and supplies	179,251	9,297	(*)	(*)	9,061	(*)	169,918	4,799	837	5,116	159,166
Other costs	1,771,075	81,449	(*)	(*)	69,490	144,134	1,545,492	67,251	9,999	190,809	1,277,433
Less: Inventory, end-of-year	604,203	11,287	(*)	(*)	8,075	(*)	592,556	40,992	(*)	60,166	486,839
Salaries and wages	1,385,287	574,781	31,561	522,570	20,650	124,409	686,097	566,104	5,504	46,431	68,058
Payments to partners	382,114	191,186	11,369	145,995	33,822	48,769	142,159	95,759	4,335	15,444	26,621
Rent	629,992	103,604	5,650	77,174	20,780	20,262	506,126	471,735	8,408	11,982	14,001
Interest	5,470,403	558,600	19,644	219,358	319,598	6,191	4,905,612	4,463,449	117,368	80,457	244,338
Taxes	2,341,707	140,538	5,022	67,577	67,939	22,834	2,178,335	2,046,911	49,651	23,903	57,870
Bad debts	44,940	20,101	3,765	6,814	9,522	6,339	18,500	12,400	364	468	5,268
Repairs	574,682	13,582	392	4,537	8,653	1,779	559,321	536,285	8,744	6,259	8,033
Depreciation	3,357,977	49,380	2,495	13,809	33,576	10,032	3,298,065	3,187,814	47,178	23,763	39,310
Amortization	12,656	5,272	(*)	698	4,548	(*)	7,278	6,071	(*)	(*)	968
Depletion	18,449	15,555	(*)	(*)	15,414	(*)	2,893	1,461	1,253	(*)	87
Retirement plans, etc.	18,803	15,529	(*)	15,100	(*)	1,068	2,206	1,462	(*)	110	588
Other employee benefit plans, etc.	16,757	8,948	970	7,880	98	2,052	5,757	4,604	137	381	635
Net loss from other partnerships, etc.	469,991	390,354	(*)	11,295	377,894	(*)	79,442	65,411	(*)	5,013	6,210
Farm net loss	(*)	(*)	-	-	(*)	-	(*)	(*)	(*)	-	-
Net loss, noncapital assets	31,303	7,211	(*)	(*)	5,951	(*)	24,086	19,556	(*)	(*)	262
Other deductions	5,147,921	907,613	28,761	552,926	325,926	542,225	3,698,083	3,037,210	57,683	189,369	413,821
Net profit (less loss)	-949,200	356,103	37,447	478,567	-159,911	373,284	-1,678,587	-1,836,408	-31,940	82,775	106,986
Net profit	3,756,960	1,308,969	43,275	555,504	710,190	395,493	2,052,498	1,422,865	106,162	171,059	352,412
Net loss	4,706,160	952,866	5,828	76,937	870,101	22,209	3,731,085	3,259,273	138,102	88,284	245,426
PARTNERSHIPS WITH NET PROFIT											
Number of partnerships	203,287	47,679	1,957	2,042	43,680	8,520	147,088	116,564	15,649	6,329	8,546
Total receipts	13,750,722	3,007,399	142,176	1,867,348	997,875	1,239,145	9,504,178	6,371,343	231,074	659,138	2,242,623
Business receipts	11,778,329	1,585,893	80,842	1,342,814	162,237	1,201,117	8,991,319	6,106,201	196,249	614,492	2,074,377
Income from other partnerships, etc.	126,447	113,618	(*)	13,532	98,716	(*)	12,372	9,733	(*)	(*)	1,599
Nonqualifying dividends	19,447	17,978	(*)	543	14,802	(*)	1,264	1,107	(*)	(*)	(*)
Interest	987,128	812,557	46,102	202,497	563,958	17,148	157,423	95,957	10,232	9,645	41,589
Rents	109,118	33,335	3,207	866	29,262	3,227	72,556	24,907	5,118	13,042	29,489
Royalties	55,736	49,103	(*)	(*)	48,710	(*)	6,629	4,204	2,148	-	277
Farm net profit	(*)	(*)	-	-	(*)	-	(*)	-	(*)	-	(*)
Net gain, noncapital assets	124,143	38,790	1,287	(*)	33,829	70	86,283	59,294	2,548	4,503	19,938
Other receipts	549,330	356,092	6,728	303,036	46,328	16,917	176,321	69,940	14,295	16,742	75,344
Total deductions	9,993,762	1,698,430	98,901	1,311,844	287,685	843,652	7,451,680	4,948,478	124,912	488,079	1,890,211
Cost of sales and operations, total	2,010,282	96,890	(*)	(*)	82,075	150,554	1,762,838	82,310	14,349	230,537	1,435,642
Inventory, beginning-of-year	310,267	8,925	(*)	(*)	6,164	(*)	300,821	5,189	(*)	50,261	241,918
Purchases	549,855	41,797	(*)	(*)	38,271	25,915	482,143	43,858	(*)	77,289	357,070
Cost of labor	46,166	1,496	(*)	-	1,324	(*)	40,339	2,475	1,671	7,261	28,932
Material and supplies	125,906	716	(*)	-	498	(*)	125,154	1,660	480	2,213	120,801
Other costs	1,292,439	53,778	(*)	(*)	42,428	120,111	1,118,550	42,766	7,930	136,703	931,151
Less: Inventory, end-of-year	314,351	9,822	(*)	(*)	6,610	(*)	304,169	13,638	(*)	43,190	244,230
Salaries and wages	917,953	483,216	30,378	442,613	10,225	112,251	322,486	240,609	2,563	37,986	41,328
Payments to partners	219,030	132,761	6,476	119,294	6,991	39,465	46,804	22,643	1,454	7,424	15,283
Rent	290,893	65,063	5,238	55,862	3,963	18,039	207,791	185,552	3,542	9,350	9,347
Interest	1,580,445	271,954	14,952	191,265	65,737	3,913	1,304,578	1,162,371	30,915	19,041	92,251
Taxes	1,077,192	84,156	4,915	58,228	21,013	21,417	971,619	908,260	21,547	10,881	30,931
Bad debts	18,329	5,913	3,203	2,193	517	6,236	6,180	4,074	(*)	167	1,709
Repairs	255,954	10,145	371	4,069	5,705	1,488	244,321	230,735	4,942	4,032	4,612
Depreciation	1,109,299	23,738	1,986	9,445	12,307	8,464	1,077,097	1,029,740	22,400	10,219	14,738
Amortization	3,250	596	(*)	500	94	(*)	2,548	2,044	(*)	(*)	481
Depletion	15,609	13,630	(*)	(*)	13,489	(*)	1,978	778	1,101	(*)	73
Retirement plans, etc.	15,241	14,644	(*)	14,219	(*)	1,040	1,557	845	(*)	(*)	(*)
Other employee benefit plans, etc.	12,986	7,565	(*)	6,561	58	1,978	3,443	2,512	(*)	294	512
Net loss from other partnerships, etc.	13,306	11,338	(*)	9,174	1,580	(*)	6,273	3,221	(*)	(*)	2,239
Farm net loss	(*)	(*)	-	-	(*)	-	(*)	(*)	-	-	-
Net loss, noncapital assets	1,930	1,079	(*)	(*)	382	(*)	845	618	(*)	(*)	95
Other deductions	2,445,208	475,416	23,087	389,374	62,955	478,499	1,491,293	1,072,137	20,917	157,852	240,387
Net profit	3,756,960	1,308,969	43,275	555,504	710,190	395,493	2,052,498	1,422,865	106,162	171,059	352,412

Footnote at end of table.

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Services								
	Total	Hotels and other lodging places			Personal services				
		Total	Motels, motor hotels, and tourist courts	Other lodging places	Total	Laundries, dry cleaning, and garment services	Beauty shops	Barber shops	Other personal services
	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT									
Number of partnerships	172,86[illegible]	13,324	[illegible],8[illegible]	7,445	26,798	10,052	7,109	4,059	5,578
Total receipts	21,448,386	1,528,532	756,739	771,793	1,098,947	414,574	178,735	94,878	410,760
Business receipts	20,990,765	1,449,640	722,775	726,865	1,082,898	407,762	175,810	94,061	405,265
Income from other partnerships, etc	28,425	(*)	(*)	(*)	(*)	-	(*)	-	(*)
Nonqualifying dividends	623	-	-	-	-	-	-	-	-
Interest	39,076	[illegible],682	4,358	3,324	1,580	751	(*)	(*)	749
Rents	112,673	48,330	17,214	31,116	7,150	3,527	(*)	(*)	2,508
Royalties	18,772	(*)	-	(*)	(*)	(*)	-	-	(*)
Farm net profit	-	-	-	-	-	-	-	-	-
Net gain, noncapital assets	24,343	4,604	3,080	1,524	2,336	1,908	(*)	-	82
Other receipts	233,709	17,743	9,298	8,445	2,963	599	(*)	(*)	2,119
Total deductions	14,985,654	1,605,512	750,431	855,081	907,085	369,135	143,228	66,579	328,143
Cost of sales and operations, total	2,453,020	261,029	105,510	155,519	274,431	113,462	25,433	2,743	132,793
Inventory, beginning-of-year	140,222	19,731	4,005	15,726	20,809	4,440	1,232	(*)	14,954
Purchases	1,119,352	155,128	57,650	97,478	108,148	20,370	7,503	(*)	79,588
Cost of labor	504,496	49,786	24,901	24,885	75,757	45,033	10,871	(*)	18,471
Material and supplies	191,232	8,509	4,762	3,747	36,093	21,331	5,446	584	8,732
Other costs	657,068	50,868	19,149	31,719	54,442	25,755	(*)	(*)	26,726
Less: Inventory, end-of-year	159,350	22,993	4,957	18,036	20,818	3,467	1,509	(*)	15,678
Salaries and wages	4,728,146	274,268	127,512	146,756	190,301	69,028	47,748	28,985	44,540
Payments to partners	792,903	23,068	11,988	11,080	64,669	16,850	16,833	8,001	22,985
Rent	1,019,755	79,698	39,934	39,764	67,670	26,424	14,468	11,794	14,984
Interest	446,671	205,796	96,553	109,243	13,669	7,524	945	(*)	4,836
Taxes	556,506	112,059	51,871	60,188	34,478	14,802	5,515	2,453	11,708
Bad debts	28,004	4,304	2,133	2,171	2,154	194	31	-	1,929
Repairs	169,277	52,200	27,101	25,099	15,768	9,244	1,372	266	4,886
Depreciation	885,638	197,464	(*)	105,828	52,621	29,123	4,183	2,162	17,153
Amortization	37,652	629	455	174	83	65	-	-	(*)
Depletion	1,924	(*)	5	(*)	(*)	(*)	-	-	-
Retirement plans, etc	49,187	815	156	659	384	215	(*)	-	158
Other employee benefit plans, etc	60,251	2,336	625	1,711	1,689	817	(*)	(*)	749
Net loss from other partnerships, etc	29,704	6,087	(*)	(*)	(*)	-	-	-	(*)
Farm net loss	(*)	(*)	(*)	-	-	-	-	-	-
Net loss, noncapital assets	6,297	550	(*)	(*)	(*)	(*)	(*)	-	(*)
Other deductions	3,720,698	385,186	193,289	191,897	188,340	80,580	26,646	9,726	71,388
Net profit (less loss)	6,462,732	-76,980	6,308	-83,288	191,862	45,439	35,507	28,299	82,617
Net profit	7,109,521	149,263	87,039	62,224	209,269	56,538	37,591	28,620	86,520
Net loss	646,789	226,243	80,731	145,512	17,407	11,099	2,084	321	3,903
PARTNERSHIPS WITH NET PROFIT									
Number of partnerships	130,189	6,758	3,215	3,543	20,585	7,054	5,618	3,500	4,413
Total receipts	19,243,497	858,729	477,043	381,686	963,612	334,072	151,329	90,737	386,974
Business receipts	18,875,597	815,584	454,606	360,978	949,325	328,574	149,044	89,923	381,784
Income from other partnerships, etc	26,027	(*)	(*)	(*)	(*)	-	(*)	-	(*)
Nonqualifying dividends	193	-	-	-	-	-	-	-	-
Interest	32,050	4,887	3,365	1,522	1,511	694	(*)	(*)	742
Rents	72,479	24,713	10,519	14,194	5,700	2,379	(*)	(*)	2,317
Royalties	18,330	-	-	-	(*)	(*)	-	-	(*)
Farm net profit	-	-	-	-	-	-	-	-	-
Net gain, noncapital assets	17,055	2,857	2,116	741	2,281	1,901	(*)	-	50
Other receipts	201,766	10,284	6,423	3,861	2,775	497	(*)	(*)	2,044
Total deductions	12,133,976	709,466	390,004	319,462	754,343	277,534	114,238	62,117	300,454
Cost of sales and operations, total	1,968,731	129,015	54,092	74,923	244,393	95,146	21,816	2,643	124,788
Inventory, beginning-of-year	105,042	8,638	1,867	6,771	17,831	2,479	832	(*)	14,337
Purchases	889,646	79,143	29,769	49,374	100,086	16,801	5,867	(*)	76,825
Cost of labor	383,580	19,378	9,944	9,434	65,269	37,731	10,099	(*)	16,057
Material and supplies	161,318	4,626	3,384	1,242	31,247	17,153	4,905	(*)	8,605
Other costs	546,738	27,343	11,265	16,078	49,193	23,642	(*)	(*)	24,250
Less: Inventory, end-of-year	117,593	10,113	2,137	7,976	19,233	2,660	1,123	(*)	15,286
Salaries and wages	4,262,202	133,803	75,860	57,943	159,398	52,532	38,373	28,102	40,391
Payments to partners	600,533	12,586	6,912	5,674	47,931	16,356	11,941	5,763	20,171
Rent	879,827	40,843	26,443	14,400	52,688	17,330	11,102	11,250	13,006
Interest	151,575	52,958	31,937	21,021	8,688	3,817	678	(*)	3,829
Taxes	446,414	54,814	28,820	25,994	29,084	11,776	4,290	2,375	10,64[illegible]
Bad debts	17,182	1,648	981	667	2,045	129	(*)	-	1,896
Repairs	110,331	28,776	17,719	11,057	13,378	,379	1,108	262	4,629
Depreciation	455,295	74,047	(*)	30,024	39,360	18,417	3,298	2,055	15,590
Amortization	22,294	298	273	25	(*)	(*)	-	-	(*)
Depletion	1,804	-	-	-	-	-	-	-	-
Retirement plans, etc	47,139	199	37	162	347	(*)	-	-	158
Other employee benefit plans, etc	54,296	636	233	403	1,617	774	(*)	(*)	720
Net loss from other partnerships, etc	13,411	(*)	(*)	-	(*)	-	-	-	(*)
Farm net loss	(*)	(*)	(*)	-	-	-	-	-	-
Net loss, noncapital assets	887	351	(*)	(*)	(*)	(*)	(*)	-	(*)
Other deductions	3,102,034	179,193	102,028	77,165	155,350	59,452	21,569	9,218	64,611
Net profit	7,109,521	149,263	87,039	62,224	209,269	56,538	37,591	28,620	86,520

Footnote at end of table.

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Services—Continued							
	Business services	Automobile and repair services					Miscellaneous repair services	Amusement and recreation services, including motion pictures
		Total	Automobile repair shops			Automobile parking and other services		
			Total	General automobile repair shops	Other automobile repair			
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT								
Number of partnerships	23,325	19,431	13,863	7,547	6,316	5,568	11,401	13,039
Total receipts	1,425,254	1,048,223	757,091	382,505	374,586	291,132	440,861	1,046,123
Business receipts	1,366,648	1,031,942	751,166	379,471	371,695	280,776	439,063	984,631
Income from other partnerships, etc	(*)	(*)	(*)	-	(*)	(*)	-	2,642
Nonqualifying dividends	(*)	-	-	-	-	-	(*)	(*)
Interest	5,931	663	307	137	170	356	482	2,733
Rents	16,632	6,742	2,972	1,258	1,714	3,770	778	11,503
Royalties	(*)	(*)	-	-	-	(*)	-	4,857
Farm net profit	-	-	-	-	-	-	-	-
Net gain, noncapital assets	9,531	3,270	93	(*)	(*)	3,177	(*)	2,096
Other receipts	17,928	5,509	2,485	1,616	869	3,024	463	37,649
Total deductions	1,327,838	892,913	623,937	307,034	316,903	268,976	355,824	1,033,476
Cost of sales and operations, total	336,237	484,580	397,225	204,188	193,037	87,355	208,373	209,856
Inventory, beginning-of-year	14,175	29,215	23,457	16,548	6,909	5,758	26,075	10,625
Purchases	186,900	353,131	284,253	163,703	120,550	68,878	139,572	72,810
Cost of labor	49,841	61,762	52,659	23,558	29,101	9,103	40,826	31,259
Material and supplies	17,271	52,057	50,576	12,936	37,640	1,481	20,490	5,185
Other costs	86,300	20,009	13,366	7,149	6,217	6,643	12,519	103,376
Less: Inventory, end-of-year	18,250	31,594	27,086	19,706	7,380	4,508	31,109	13,399
Salaries and wages	160,195	91,279	58,812	23,455	35,357	32,467	33,484	167,816
Payments to partners	47,202	35,512	26,316	13,303	13,013	9,196	22,703	17,165
Rent	43,585	46,120	22,913	10,796	12,117	23,207	10,416	68,180
Interest	108,328	18,624	4,132	2,559	1,573	14,492	2,451	34,372
Taxes	26,774	30,442	17,597	8,455	9,142	12,845	10,315	34,460
Bad debts	6,073	1,900	1,683	742	941	217	1,231	738
Repairs	30,294	11,782	3,380	1,329	2,051	8,402	3,041	15,505
Depreciation	313,451	51,682	14,384	7,140	7,244	37,298	8,068	90,786
Amortization	320	(*)	-	-	-	(*)	(*)	34,316
Depletion	(*)	(*)	-	-	-	(*)	(*)	(*)
Retirement plans, etc	906	335	295	(*)	(*)	(*)	(*)	1,332
Other employee benefit plans, etc	1,902	1,291	1,045	247	798	246	478	958
Net loss from other partnerships, etc	2,607	(*)	(*)	-	(*)	(*)	(*)	8,990
Farm net loss	(*)	-	-	-	-	-	-	-
Net loss, noncapital assets	3,249	(*)	(*)	-	(*)	(*)	(*)	1,334
Other deductions	246,656	118,953	76,082	34,640	41,442	42,871	55,079	347,342
Net profit (less loss)	97,416	155,310	133,154	75,471	57,683	22,156	85,037	12,647
Net profit	263,101	178,975	140,749	77,803	62,946	38,226	93,999	156,092
Net loss	165,685	23,665	7,595	2,332	5,263	16,070	8,962	143,445
PARTNERSHIPS WITH NET PROFIT								
Number of partnerships	14,822	15,307	11,423	6,299	5,124	3,884	8,167	6,830
Total receipts	1,058,494	883,849	674,764	353,116	321,648	209,085	392,173	760,982
Business receipts	1,017,245	872,013	669,567	350,693	318,874	202,446	390,740	721,824
Income from other partnerships, etc	(*)	(*)	(*)	-	(*)	(*)	-	(*)
Nonqualifying dividends	(*)	-	-	-	-	-	(*)	(*)
Interest	4,019	439	278	135	143	161	439	1,581
Rents	11,301	5,372	2,372	658	(*)	3,000	637	5,493
Royalties	(*)	(*)	-	-	-	(*)	-	4,602
Farm net profit	-	-	-	-	-	-	-	-
Net gain, noncapital assets	5,337	2,794	(*)	(*)	(*)	2,701	(*)	1,391
Other receipts	12,575	3,134	2,386	1,607	779	748	346	25,608
Total deductions	795,393	704,874	534,015	275,313	258,702	170,859	298,174	604,890
Cost of sales and operations, total	278,577	403,629	353,132	186,793	166,339	50,497	184,233	142,041
Inventory, beginning-of-year	11,509	25,034	20,257	15,714	4,543	4,777	17,855	5,443
Purchases	153,524	290,395	249,573	147,859	101,714	40,822	123,842	49,448
Cost of labor	37,526	51,657	47,412	21,767	25,645	4,245	36,876	19,975
Material and supplies	13,174	46,658	46,371	11,705	34,666	287	16,802	2,242
Other costs	78,323	15,575	12,600	6,963	5,637	2,975	10,316	71,100
Less: Inventory, end-of-year	15,479	25,690	23,081	17,215	5,866	2,609	21,458	6,167
Salaries and wages	121,269	71,695	46,817	20,459	26,358	24,878	26,312	100,727
Payments to partners	31,296	18,749	16,695	9,224	7,471	2,054	13,430	9,757
Rent	32,296	33,903	17,606	9,250	8,356	16,297	8,204	49,341
Interest	18,298	10,298	3,242	1,954	1,288	7,056	1,954	9,896
Taxes	19,810	24,291	15,433	7,681	7,752	8,858	8,980	23,232
Bad debts	989	1,411	1,331	642	689	80	882	418
Repairs	10,013	8,784	2,730	1,012	1,718	6,054	2,630	9,248
Depreciation	99,991	36,975	12,283	6,484	5,799	24,692	6,295	39,537
Amortization	99	(*)	-	-	-	(*)	(*)	19,617
Depletion	(*)	(*)	-	-	-	(*)	(*)	(*)
Retirement plans, etc	870	322	290	(*)	(*)	(*)	(*)	803
Other employee benefit plans, etc	1,148	996	768	(*)	604	228	478	548
Net loss from other partnerships, etc	1,013	(*)	(*)	-	(*)	(*)	(*)	316
Farm net loss	(*)	-	-	-	-	-	-	-
Net loss, noncapital assets	(*)	(*)	(*)	-	(*)	(*)	-	(*)
Other deductions	179,566	93,416	63,615	31,470	32,145	29,801	44,622	199,094
Net profit	263,101	178,975	140,749	77,803	62,946	38,226	93,999	156,092

Footnote at end of table.

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Services—Continued									
	Medical and health services			Legal services	Engineering and architectural services	Accounting, auditing, and bookkeeping services			Other services	Nature of business not allocable
	Total	Offices of physicians	Other medical and health services			Total	Certified public accountants	Other accounting, auditing, and bookkeeping services		
	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT										
Number of partnerships	18,876	10,329	8,547	16,075	6,[illegible]	10,096	[illegible],273	[illegible],823	[illegible],911	9,091
Total receipts	4,446,904	2,923,069	1,523,835	5,931,831	1,341,545	2,958,550	[illegible],728,[illegible]3	[illegible]30,19[illegible]	131,616	311,[illegible]83
Business receipts	4,396,136	2,891,746	1,504,390	5,830,285	1,36[illegible],475	2,918,220	2,695,838	22[illegible]	121,82	303,375
Income from other partnerships, etc.	1,241	(*)	(*)	11,[illegible]57	[illegible],360	6,547	[illegible],934	(*)	(*)	(*)
Nonqualifying dividends	(*)	(*)	(*)	33	(*)	1[illegible]1	(*)	(*)	-	-
Interest	3,740	1,586	2,154	8,947	[illegible],52[illegible]	4,[illegible]70	[illegible],310	260	221	1,727
Rents	9,391	[illegible],659	[illegible],732	8,548	881	1,[illegible]20	1,170	(*)	(*)	1,553
Royalties	(*)	-	(*)	244	(*)	(*)	(*)	-	(*)	(*)
Farm net profit	-	-	-	-	-	-	-	-	-	-
Net gain, noncapital assets	1,596	1,560	36	423	123	192	117	(*)	(*)	(*)
Other receipts	34,785	24,296	10,489	72,294	15,117	[illegible]7,299	21,951	5,348	1,959	3,174
Total deductions	2,669,093	1,472,856	1,196,237	2,848,656	1,126,898	2,112,864	1,929,574	183,290	105,495	268,604
Cost of sales and operations, total	272,770	38,472	234,298	94,659	[illegible]74,878	17,522	16,[illegible]11	(*)	18,685	150,580
Inventory, beginning-of-year	14,950	1,464	13,486	(*)	3,153	(*)	(*)	(*)	700	14,763
Purchases	79,644	8,254	71,390	(*)	13,122	(*)	-	(*)	9,474	123,772
Cost of labor	86,309	10,702	75,607	1,789	93,039	9,983	9,677	(*)	4,145	5,299
Material and supplies	42,964	9,970	32,994	902	4,855	1,370	(*)	(*)	1,536	8,224
Other costs	64,516	9,774	54,742	90,545	164,336	6,214	6,195	(*)	3,943	19,599
Less: Inventory, end-of-year	15,613	1,692	13,921	(*)	3,627	743	(*)	(*)	(*)	21,077
Salaries and wages	996,468	597,010	399,458	1,232,171	357,602	1,205,447	1,106,593	98,854	19,115	28,515
Payments to partners	163,593	118,475	45,118	164,596	60,172	180,513	154,960	25,553	13,710	3,622
Rent	213,563	134,054	79,509	296,393	39,836	145,705	134,122	11,583	8,589	7,566
Interest	32,225	5,887	26,338	11,373	5,011	13,172	11,519	1,653	1,650	12,246
Taxes	102,516	46,874	55,642	108,299	26,744	67,426	62,048	5,378	2,993	8,445
Bad debts	4,344	781	3,563	4,062	742	2,323	2,273	(*)	(*)	409
Repairs	17,788	8,594	9,194	11,947	2,752	6,696	5,156	1,440	1,604	2,461
Depreciation	58,451	20,555	37,896	63,314	12,753	32,551	29,120	3,431	4,497	9,157
Amortization	167	54	113	668	31	1,210	1,102	(*)	-	(*)
Depletion	(*)	-	(*)	142	(*)	(*)	(*)	-	(*)	(*)
Retirement plans, etc.	11,142	9,216	1,926	14,138	7,453	12,313	10,844	1,469	(*)	87
Other employee benefit plans, etc.	17,111	11,927	5,184	15,362	5,076	13,833	13,158	675	215	190
Net loss from other partnerships, etc.	363	(*)	(*)	9,627	872	1,064	1,057	(*)	(*)	(*)
Farm net loss	-	-	-	-	-	-	-	-	-	-
Net loss, noncapital assets	(*)	(*)	(*)	51	118	(*)	(*)	-	-	-
Other deductions	778,293	480,872	297,421	821,854	332,400	413,172	380,894	32,278	33,423	41,132
Net profit (less loss)	1,777,811	1,450,213	327,598	3,083,175	264,647	845,686	798,779	46,907	26,121	42,979
Net profit	1,804,235	1,455,655	348,580	3,097,126	274,469	851,364	803,088	48,276	31,628	65,620
Net loss	26,424	5,442	20,982	13,951	9,822	5,678	4,309	(*)	5,507	22,641
PARTNERSHIPS WITH NET PROFIT										
Number of partnerships	16,832	9,739	7,093	24,272	5,254	8,[illegible]68	6,454	[illegible],314	[illegible],594	5,[illegible]81
Total receipts	4,151,927	2,879,265	1,272,662	[illegible],838,562	1,310,972	2,903,589	2,682,337	220,252	120,608	282,320
Business receipts	4,105,323	2,849,051	1,256,272	5,738,720	1,290,013	2,863,667	2,650,909	212,758	111,143	275,610
Income from other partnerships, etc.	(*)	(*)	(*)	11,057	3,274	6,547	4,934	(*)	(*)	(*)
Nonqualifying dividends	(*)	(*)	(*)	31	(*)	(*)	(*)	(*)	-	-
Interest	3,392	1,572	1,820	8,778	2,387	4,531	4,285	246	86	981
Rents	8,661	3,634	5,027	,8[illegible]	521	1,263	1,156	(*)	(*)	1,405
Royalties	(*)	-	(*)	244	(*)	(*)	(*)	-	(*)	(*)
Farm net profit	-	-	-	-	-	-	-	-	-	-
Net gain, noncapital assets	1,584	1,560	(*)	420	117	189	114	(*)	(*)	(*)
Other receipts	31,747	23,226	8,521	71,508	14,622	2[illegible],250	21,906	(*)	1,917	2,579
Total deductions	2,347,692	1,423,610	924,082	2,741,436	1,036,503	2,052,225	1,880,249	171,976	88,980	216,700
Cost of sales and operations, total	210,001	37,407	172,594	90,302	253,711	16,104	15,[illegible]33	(*)	16,725	139,972
Inventory, beginning-of-year	14,664	1,454	13,210	(*)	[illegible],828	(*)	(*)	(*)	(*)	14,099
Purchases	72,718	8,189	64,529	(*)	10,920	-	-	-	8,165	119,492
Cost of labor	52,476	10,702	41,774	(*)	85,338	9,201	8,397	(*)	(*)	3,554
Material and supplies	39,880	9,953	29,927	(*)	(*)	(*)	(*)	(*)	824	6,481
Other costs	45,441	8,794	36,647	86,408	(*)	5,815	5,797	(*)	3,674	16,748
Less: Inventory, end-of-year	15,178	1,685	13,493	(*)	2,959	(*)	(*)	(*)	(*)	20,402
Salaries and wages	897,304	578,593	318,711	1,210,455	340,793	1,184,468	1,089,59[illegible]	94,871	15,[illegible]78	22,540
Payments to partners	134,659	101,969	32,690	115,499	40,495	165,946	143,714	22,232	10,185	3,669
Rent	189,468	131,961	57,507	288,126	37,103	140,343	129,391	10,952	7,512	5,825
Interest	21,206	5,689	15,517	10,559	3,911	12,441	10,986	1,455	1,366	2,673
Taxes	86,295	45,876	40,419	106,166	25,113	65,377	60,818	5,159	2,652	6,000
Bad debts	2,925	654	2,271	3,878	701	2,257	2,207	(*)	(*)	322
Repairs	15,[illegible]60	8,416	7,044	11,735	2,660	6,295	4,950	1,345	1,352	1,288
Depreciation	49,938	20,209	29,729	61,977	11,895	31,585	28,441	3,144	3,695	5,269
Amortization	118	54	64	668	31	1,210	1,102	(*)	-	(*)
Depletion	(*)	-	(*)	142	(*)	(*)	(*)	-	(*)	(*)
Retirement plans, etc.	10,608	9,139	1,469	14,035	7,422	12,279	10,810	(*)	(*)	(*)
Other employee benefit plans, etc.	15,056	11,711	3,345	15,160	4,848	13,594	12,952	642	(*)	133
Net loss from other partnerships, etc.	(*)	(*)	(*)	9,627	650	1,064	1,057	(*)	(*)	(*)
Farm net loss	-	-	-	-	-	-	-	-	-	-
Net loss, noncapital assets	(*)	(*)	(*)	51	118	(*)	(*)	-	-	-
Other deductions	713,992	471,847	242,145	803,056	306,594	398,645	368,674	2[illegible],971	28,506	28,835
Net profit	1,804,235	1,455,655	348,580	3,097,126	274,469	851,364	803,088	48,276	31,628	65,620

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

Table 3.3—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ALL INDUSTRIAL DIVISIONS												
Number of partnerships	992,012	626,400	50,836	128,942	90,994	86,222	85,550	86,689	42,078	26,789	24,483	3,817
Number of partners	4,066,466	2,938,644	165,141	487,128	296,371	265,111	306,810	400,521	243,666	204,554	321,215	248,127
Total assets	176,865,803	176,865,803	-	518,879	1,515,800	3,134,099	6,100,594	13,832,926	14,798,266	18,723,955	48,805,319	69,435,965
Total receipts	108,638,271	86,877,069	3,493,045	4,293,624	5,223,928	6,490,709	8,589,433	13,240,340	9,782,593	8,604,147	15,426,269	11,732,981
Business receipts	104,283,345	83,444,696	3,160,80[illegible]	4,218,638	5,135,738	6,374,603	8,374,193	12,847,826	9,417,545	8,276,612	14,796,839	10,841,896
Income from other partnerships, etc.	194,975	165,339	1,145	3,636	2,901	1,883	35,443	17,693	12,944	9,994	34,873	44,827
Nonqualifying dividends	29,195	12,068	48	87	112	279	1,428	1,401	381	1,153	3,700	3,479
Interest	1,339,635	1,094,478	21,174	12,908	9,678	19,023	30,054	90,099	103,164	106,922	221,382	480,074
Rents	528,710	419,744	8,662	2,133	5,486	14,357	20,009	58,298	68,036	50,079	106,853	85,831
Royalties	133,330	95,078	4,874	3,419	2,815	5,716	12,275	15,764	15,525	11,894	15,641	7,155
Farm net profit	37,023	7,984	33	2,091	314	3	-	5,009	172	166	196	-
Net gain, noncapital assets	264,913	223,318	37,763	11,939	6,148	5,908	12,244	31,285	29,869	23,863	40,447	23,852
Other receipts	1,827,145	1,414,364	258,540	38,773	60,736	68,937	103,787	172,965	134,957	123,464	206,338	245,867
Total deductions	99,019,824	80,547,579	2,983,092	3,232,016	4,185,979	5,379,411	7,370,063	11,857,292	9,071,731	8,375,248	16,053,334	12,039,413
Cost of sales and operations	50,320,165	39,082,060	1,867,707	1,422,416	2,079,940	2,889,820	4,303,631	6,963,216	5,181,264	4,239,709	6,716,942	3,417,415
Salaries and wages	9,651,337	8,252,923	222,879	453,824	565,830	654,730	806,821	1,143,985	768,909	670,176	1,275,612	1,690,157
Payments to partners	2,139,439	1,718,886	53,765	210,801	200,296	231,801	188,164	220,221	130,969	95,417	138,259	249,193
Rent	2,852,115	2,334,461	68,262	198,082	204,832	196,677	238,818	304,998	214,571	174,817	389,990	343,414
Interest	6,692,561	6,213,277	107,729	32,866	40,621	72,404	175,477	472,643	529,609	754,893	2,234,076	1,792,959
Taxes	4,080,827	3,465,909	76,955	79,741	112,517	171,328	242,532	438,424	370,906	410,549	903,433	659,524
Bad debts	163,922	146,062	7,297	3,452	5,640	8,110	11,397	32,019	16,463	15,785	31,171	14,728
Repairs	1,512,774	1,118,886	24,340	29,150	48,963	64,475	103,516	161,405	137,615	133,898	266,417	149,107
Depreciation	5,892,478	4,996,618	89,917	66,068	109,856	174,504	254,232	507,673	503,472	608,472	1,585,410	1,097,014
Amortization	55,799	53,488	5,366	602	649	879	852	5,044	1,757	10,440	16,479	11,420
Depletion	198,555	178,431	2,124	1,585	1,884	6,005	7,445	15,325	11,494	15,132	41,478	75,959
Retirement plans, etc	100,297	93,183	977	2,778	3,605	3,530	5,892	7,636	7,200	8,395	18,090	35,080
Employee benefit programs	135,709	124,346	2,403	5,689	6,182	7,859	10,603	15,690	13,184	13,281	22,344	27,111
Net loss from other partnerships, etc	590,681	453,100	1,417	23,823	22,532	27,497	37,371	53,865	44,598	70,811	89,944	81,242
Farm net loss	8,269	3,499	(*)	-	-	-	(*)	-	(*)	(*)	(*)	-
Net loss, noncapital assets	50,903	33,841	6,780	1,303	4,208	493	918	7,751	4,651	2,552	3,350	1,835
Other deductions	14,573,993	12,278,609	445,140	699,836	778,424	869,299	982,379	1,507,397	1,135,052	1,150,423	2,317,404	2,393,255
Net profit (less loss)	9,618,447	6,329,490	509,953	1,061,608	1,037,949	1,111,298	1,219,370	1,383,048	710,862	228,899	-627,065	-306,432
Net profit	16,950,199	13,022,246	697,795	1,235,440	1,224,116	1,327,597	1,468,184	1,948,586	1,231,559	1,002,120	1,528,243	1,358,606
Net loss	7,331,752	6,692,756	187,842	173,832	186,167	216,299	248,814	565,538	520,697	773,221	2,155,308	1,665,038
AGRICULTURE, FORESTRY, AND FISHING												
Number of partnerships	114,426	38,003	3,288	6,061	4,999	5,219	6,088	6,848	3,240	1,371	774	115
Number of partners	312,966	130,499	8,007	17,067	13,524	13,450	18,911	27,040	15,042	6,564	7,794	3,100
Total assets	6,151,481	6,151,481	-	23,028	87,704	197,755	451,476	1,114,008	1,108,510	957,812	1,302,969	908,219
Total receipts	9,596,642	4,869,770	201,873	208,165	223,504	253,551	524,018	829,247	830,754	601,598	964,411	232,649
Business receipts	8,882,855	4,574,106	195,271	203,085	194,916	241,164	494,775	781,295	764,919	563,280	913,251	222,150
Income from other partnerships, etc.	5,522	4,109	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Nonqualifying dividends	626	332	-	-	-	50	63	13	38	126	40	2
Interest	38,331	23,116	647	9	285	383	1,108	2,563	3,676	3,299	6,758	4,388
Rents	61,222	33,405	794	38	1,019	1,513	2,150	5,484	4,763	6,146	9,769	1,729
Royalties	20,673	4,350	-	-	40	18	-	420	889	1,183	1,306	494
Farm net profit	35,756	7,098	-	2,091	-	-	-	4,872	68	1	66	-
Net gain, noncapital assets	36,070	19,734	1,656	814	102	625	464	2,500	4,925	2,565	5,358	725
Other receipts	515,587	203,520	3,505	2,074	26,975	9,737	24,017	32,078	51,351	24,428	26,196	3,159
Total deductions	8,847,711	4,828,372	175,554	175,924	214,227	224,237	485,604	783,030	847,825	614,242	1,034,238	273,491
Cost of sales and operations	5,797,665	3,127,883	121,494	96,207	91,173	145,328	316,586	488,291	537,590	399,152	742,156	189,906
Salaries and wages	130,354	97,296	5,084	8,968	7,678	5,057	6,691	19,344	17,848	10,970	12,116	3,540
Payments to partners	102,638	64,118	1,267	4,702	5,304	5,275	4,827	11,204	20,049	4,960	5,561	969
Rent	330,457	164,358	2,760	8,852	19,420	6,575	19,469	31,206	29,191	19,744	25,199	1,942
Interest	365,911	202,296	7,168	1,342	2,424	6,612	15,434	34,640	35,385	29,475	47,349	22,467
Taxes	212,512	104,218	2,585	4,365	3,890	4,801	11,055	19,158	19,178	14,676	20,839	3,671
Bad debts	3,647	2,799	1,169	51	55	20	124	276	267	96	718	23
Repairs	310,677	139,277	4,024	5,263	12,243	7,852	18,728	22,890	26,483	15,727	20,915	5,152
Depreciation	592,329	261,959	6,611	6,256	10,511	15,159	31,830	63,463	47,931	31,720	36,430	12,048
Amortization	352	180	-	(*)	-	-	-	(*)	-	(*)	(*)	-
Depletion	5,809	2,464	-	28	-	-	-	109	123	240	1,866	98
Retirement plans, etc	932	734	-	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)
Employee benefit programs	1,425	1,308	74	11	220	44	6	216	113	185	341	98
Net loss from other partnerships, etc	10,283	6,846	-	-	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)
Farm net loss	7,405	3,054	(*)	-	-	-	-	-	-	(*)	(*)	-
Net loss, noncapital assets	5,615	3,167	108	-	987	39	11	45	1,341	270	92	274
Other deductions	969,650	646,415	23,178	39,737	60,263	27,475	60,737	91,146	109,798	85,793	117,357	30,931
Net profit (less loss)	748,931	41,398	26,319	32,241	9,277	29,314	38,414	46,217	-17,071	-12,644	-69,827	-40,842
Net profit	1,359,511	545,882	36,017	49,467	35,181	45,164	86,419	124,819	69,348	43,193	50,798	5,476
Net loss	610,580	504,484	9,698	17,226	25,904	15,850	48,005	78,602	86,419	55,837	120,625	46,318

Footnote at end of table.

Table 3.3—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets: Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MINING												
Number of partnerships	13,562	8,466	1,128	1,870	1,210	1,139	1,004	1,009	457	298	291	60
Number of partners	138,581	75,104	2,704	22,672	6,887	5,077	7,378	12,710	6,413	5,439	5,509	255
Total assets	2,375,651	2,375,651	-	7,340	21,467	41,745	72,897	160,144	162,167	217,981	520,542	1,071,918
Total receipts	1,494,662	1,352,319	23,915	10,623	34,287	68,034	80,166	115,203	121,647	123,632	324,099	450,713
Business receipts	1,416,074	1,275,869	23,159	10,507	32,866	67,217	68,429	105,354	117,164	114,828	304,709	432,136
Income from other partnerships, etc.	1,834	1,814	-	-	(*)	-	(*)	(*)	(*)	(*)	(*)	-
Nonqualifying dividends	(*)	(*)	-	-	-	-	-	-	-	-	(*)	(*)
Interest	7,801	7,733	2	1	290	-	187	255	1,152	1,198	2,086	2,562
Rents	15,313	14,985	14	-	176	8	2	1,588	1,793	807	3,882	6,755
Royalties	23,175	22,693	-	4	500	1,773	4,139	3,299	767	4,284	4,039	3,888
Farm net profit	(*)	(*)	-	-	-	-	-	-	-	-	(*)	-
Net gain, noncapital assets	3,564	3,512	101	36	-	-	498	254	113	331	2,021	158
Other receipts	26,855	25,667	639	75	448	36	5,919	4,215	688	2,127	6,829	4,691
Total deductions	1,880,378	1,687,533	28,928	33,312	37,133	110,818	85,119	210,521	148,448	184,398	369,397	479,469
Cost of sales and operations	458,052	410,355	6,580	2,182	11,989	11,396	20,701	35,924	40,838	38,872	117,975	123,898
Salaries and wages	86,234	76,965	2,963	60	1,392	10,005	2,948	10,000	5,559	6,316	11,618	26,304
Payments to partners	24,283	21,000	1,216	1,076	2,722	2,716	2,011	5,808	1,883	748	1,848	922
Rent	40,414	37,254	357	511	1,996	1,549	1,378	1,077	2,003	4,180	12,875	11,328
Interest	34,782	33,374	139	38	243	513	5,501	914	2,286	2,787	7,338	13,615
Taxes	42,327	38,897	640	367	1,964	2,089	1,447	2,967	4,014	3,397	9,145	12,867
Bad debts	3,304	3,252	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Repairs	46,071	37,885	1,371	110	1,423	1,392	582	3,082	4,636	2,850	14,147	8,293
Depreciation	153,673	114,284	3,799	1,024	1,985	4,805	5,405	6,955	12,633	9,800	24,322	43,556
Amortization	(*)	(*)	-	-	-	(*)	-	-	(*)	-	(*)	-
Depletion	133,619	126,454	1,328	1,348	1,635	5,457	7,057	10,529	8,876	13,194	28,334	48,696
Retirement plans, etc.	2,046	1,932	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Employee benefit programs	2,684	2,576	11	-	-	294	2	78	167	113	760	651
Net loss from other partnerships, etc.	56,474	43,162	-	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Farm net loss	-	-	-	-	-	-	-	-	-	-	-	-
Net loss, noncapital assets	1,306	1,306	(*)	-	-	-	(*)	-	(*)	(*)	(*)	-
Other deductions	794,974	738,702	10,369	25,856	11,719	67,808	37,216	118,612	59,197	95,580	127,697	184,648
Net profit (less loss)	-385,716	-335,214	-5,013	-22,689	-2,846	-42,784	-4,953	-95,318	-26,801	-60,766	-45,298	-28,746
Net profit	296,895	271,957	4,434	2,483	2,299	12,251	16,246	22,250	18,041	16,070	45,152	132,731
Net loss	682,611	607,171	9,447	25,172	5,145	55,035	21,199	117,568	44,842	76,836	90,450	161,477
CONSTRUCTION												
Number of partnerships	60,945	33,926	4,510	13,365	4,728	3,711	2,818	2,565	1,039	725	386	79
Number of partners	137,277	77,688	9,585	29,038	9,960	9,812	6,124	6,445	2,848	2,034	1,474	368
Total assets	3,435,507	3,435,507	-	51,042	74,644	136,767	201,461	397,571	368,721	512,525	732,818	959,958
Total receipts	9,571,983	7,721,327	556,736	566,812	469,158	583,648	696,835	1,094,028	888,893	767,574	1,602,056	495,587
Business receipts	9,455,043	7,615,214	553,887	566,169	467,975	578,479	687,876	1,072,361	875,438	752,505	1,571,227	489,297
Income from other partnerships, etc.	3,944	3,864	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Nonqualifying dividends	157	154	(*)	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Interest	13,655	12,387	205	52	48	1,179	528	680	2,383	1,745	3,798	1,769
Rents	38,359	32,939	840	258	114	1,089	843	6,680	6,137	5,508	10,633	837
Royalties	437	121	-	-	-	-	-	-	(*)	(*)	(*)	(*)
Farm net profit	(*)	(*)	-	-	-	-	-	-	(*)	-	-	-
Net gain, noncapital assets	9,801	8,610	997	84	283	536	135	598	689	1,197	3,751	340
Other receipts	50,571	48,035	803	249	738	2,365	6,692	13,663	3,813	6,536	10,042	3,134
Total deductions	8,664,157	7,124,029	475,693	462,489	411,712	522,417	630,510	1,009,056	838,747	736,238	1,540,172	497,995
Cost of sales and operations	6,705,359	5,752,046	412,116	311,407	295,149	398,615	489,785	805,808	715,031	623,391	1,277,216	423,528
Salaries and wages	361,730	236,963	9,883	25,798	21,911	20,067	24,697	29,944	13,819	17,647	61,652	11,539
Payments to partners	192,777	122,797	9,166	33,938	19,621	21,284	10,820	15,118	5,429	3,518	2,755	1,148
Rent	131,415	115,843	4,894	8,530	6,458	6,580	9,122	18,915	8,122	13,265	38,019	1,938
Interest	84,299	71,068	1,627	1,938	1,925	3,454	5,660	9,356	7,245	9,229	15,193	15,441
Taxes	143,877	109,242	4,858	8,926	9,831	10,508	13,512	16,741	12,880	11,817	16,994	3,175
Bad debts	8,476	7,524	173	878	276	592	942	2,698	507	944	469	45
Repairs	91,298	63,008	1,076	3,469	2,690	4,605	6,552	11,066	7,398	6,217	17,477	2,458
Depreciation	178,724	125,556	10,691	9,021	7,603	10,738	11,582	21,538	12,900	12,406	21,510	7,567
Amortization	60	60	-	(*)	-	-	-	(*)	(*)	(*)	(*)	-
Depletion	945	776	-	(*)	-	(*)	-	(*)	(*)	(*)	(*)	(*)
Retirement plans, etc.	7,131	6,711	398	83	316	296	1,515	835	663	1,287	969	349
Employee benefit programs	14,335	12,299	795	1,914	879	446	1,401	2,435	1,271	1,307	1,773	78
Net loss from other partnerships, etc.	2,360	1,879	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Farm net loss	-	-	-	-	-	-	-	-	-	-	-	-
Net loss, noncapital assets	1,014	741	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other deductions	740,357	497,516	19,948	56,258	45,025	44,271	54,833	74,019	53,407	33,851	85,290	30,614
Net profit (less loss)	907,826	597,298	81,043	104,323	57,446	61,231	66,325	84,972	50,147	32,336	61,884	-2,408
Net profit	1,084,047	756,769	85,584	113,199	64,524	69,398	73,557	104,856	57,115	51,751	111,151	25,634
Net loss	176,221	159,471	4,541	8,876	7,078	8,167	7,232	19,884	6,969	19,415	49,267	28,042

Footnote at end of table.

Table 3.3—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets: Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MANUFACTURING												
Number of partnerships	30,176	20,143	1,997	6,141	3,610	2,971	2,235	1,684	722	385	347	51
Number of partners	79,665	57,582	5,341	13,739	10,070	6,716	8,274	4,418	4,376	1,650	2,522	476
Total assets	3,119,866	3,119,866	-	24,289	60,272	102,718	159,411	265,944	244,712	274,681	664,411	1,323,428
Total receipts	5,746,973	5,042,716	189,295	100,712	175,432	299,940	397,271	670,386	570,942	631,760	1,210,674	796,304
Business receipts	5,689,332	4,970,583	186,485	100,471	174,710	298,726	389,756	666,169	562,299	619,917	1,198,477	773,573
Income from other partnerships, etc.	202	201	(*)	-	-	-	(*)	-	(*)	(*)	(*)	-
Nonqualifying dividends	32	32	(*)	(*)	-	-	-	(*)	(*)	-	(*)	(*)
Interest	9,786	8,821	103	20	86	164	237	923	1,136	1,245	2,552	2,355
Rents	14,211	13,844	335	-	246	318	1,080	973	1,064	2,842	3,333	3,653
Royalties	4,088	4,084	(*)	(*)	-	-	-	(*)	(*)	(*)	(*)	(*)
Farm net profit	(*)	(*)	-	-	-	-	-	(*)	(*)	(*)	(*)	-
Net gain, noncapital assets	5,178	3,247	451	-	-	327	516	444	293	350	661	205
Other receipts	44,069	41,859	1,838	217	390	405	5,677	1,846	6,063	4,906	5,318	15,199
Total deductions	5,366,530	4,737,175	178,801	81,657	170,999	275,745	351,726	604,540	522,570	589,358	1,140,714	821,065
Cost of sales and operations	3,881,241	3,464,227	125,409	43,181	98,281	178,540	235,418	451,556	395,507	466,392	895,482	574,461
Salaries and wages	209,840	174,171	6,547	4,069	1,504	10,191	15,240	24,934	25,590	23,087	44,647	18,362
Payments to partners	105,828	93,180	6,180	6,701	13,895	15,888	14,791	10,112	7,827	7,489	9,507	790
Rent	85,097	73,226	4,649	4,967	6,373	7,111	6,548	8,055	6,875	6,453	10,505	11,690
Interest	53,874	49,577	757	271	786	2,057	2,909	4,950	2,672	3,771	8,843	22,561
Taxes	116,801	101,226	3,492	1,723	4,806	7,945	10,449	15,916	12,121	11,557	20,531	12,686
Bad debts	10,123	9,026	539	58	855	407	639	1,021	1,196	1,155	2,005	1,151
Repairs	79,249	63,168	1,317	818	1,234	3,642	5,858	9,132	6,223	6,516	10,942	17,486
Depreciation	201,343	173,800	2,596	2,030	3,895	6,752	12,208	13,893	11,365	13,257	19,406	88,398
Amortization	1,225	1,196	(*)	(*)	(*)	(*)	(*)	(*)	(*)	144	155	685
Depletion	35,606	32,097	-	-	-	-	-	559	590	178	6,911	23,859
Retirement plans, etc.	7,472	7,217	31	-	16	144	187	350	773	1,021	3,066	1,629
Employee benefit programs	14,330	13,465	393	123	194	720	1,186	1,224	1,871	2,032	3,234	2,488
Net loss from other partnerships, etc.	15,099	15,094	-	-	(*)	-	-	(*)	(*)	(*)	(*)	(*)
Farm net loss	(*)	(*)	-	-	-	-	-	-	-	(*)	-	-
Net loss, noncapital assets	407	296	(*)	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Other deductions	548,994	466,208	26,803	17,706	25,268	42,231	46,276	62,772	49,936	46,232	105,295	43,689
Net profit (less loss)	400,443	305,541	10,494	19,055	4,433	24,195	45,545	65,846	48,372	42,402	69,960	-24,761
Net profit	588,356	484,064	15,774	23,016	29,064	39,845	49,564	73,606	52,619	48,749	94,758	57,069
Net loss	187,913	178,523	5,280	3,961	24,631	15,650	4,019	7,760	4,247	6,347	24,798	81,830
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES												
Number of partnerships	18,710	10,814	1,599	2,840	2,423	1,957	777	539	415	129	124	(*)
Number of partners	46,194	27,712	3,525	6,302	5,794	4,128	2,825	1,486	1,109	886	1,576	(*)
Total assets	969,033	969,033	-	12,503	42,926	66,501	59,340	83,106	155,259	91,773	249,651	(*)
Total receipts	1,649,901	1,165,696	51,215	67,310	112,014	124,092	103,971	184,818	137,661	107,732	210,485	(*)
Business receipts	1,612,086	1,135,838	49,234	66,274	110,570	118,773	102,816	180,595	134,680	106,703	203,312	(*)
Income from other partnerships, etc.	(*)	(*)	-	-	-	-	-	(*)	(*)	-	(*)	-
Nonqualifying dividends	(*)	-	-	-	-	-	-	-	-	-	-	-
Interest	2,465	2,336	1	19	52	17	402	58	479	216	915	(*)
Rents	11,678	8,995	108	-	43	428	40	206	1,768	148	3,596	(*)
Royalties	(*)	(*)	-	-	-	-	-	-	(*)	-	(*)	-
Farm net profit	(*)	(*)	-	-	-	-	-	(*)	-	(*)	-	-
Net gain, noncapital assets	8,977	7,564	1,707	434	763	274	559	2,692	256	178	701	-
Other receipts	13,705	10,051	165	583	586	4,600	154	526	466	431	1,858	(*)
Total deductions	1,480,789	1,067,572	41,411	55,883	100,475	112,019	91,760	163,014	127,563	99,744	205,132	(*)
Cost of sales and operations	518,472	398,965	13,893	20,911	35,842	39,613	33,050	57,321	37,615	40,624	117,655	(*)
Salaries and wages	179,769	133,998	4,250	4,845	11,847	12,460	12,459	25,452	20,827	16,100	22,867	(*)
Payments to partners	40,465	29,239	2,526	2,730	6,135	8,626	2,189	2,227	2,285	1,012	1,139	(*)
Rent	46,125	32,111	2,027	2,995	2,195	1,696	1,907	5,992	5,097	5,102	4,819	(*)
Interest	38,415	30,291	468	616	811	2,141	1,592	2,855	2,807	2,630	7,931	(*)
Taxes	59,315	41,486	1,738	1,568	2,565	3,471	3,344	11,599	6,510	3,931	5,272	(*)
Bad debts	2,673	2,508	1	244	100	372	137	510	309	284	473	(*)
Repairs	80,144	46,826	2,277	3,247	5,674	6,791	5,665	7,632	7,332	4,037	3,733	(*)
Depreciation	137,085	92,758	2,689	2,903	5,153	9,195	9,549	11,342	11,073	7,963	15,054	(*)
Amortization	897	897	-	-	(*)	-	-	(*)	(*)	(*)	(*)	-
Depletion	899	829	-	-	(*)	-	-	-	(*)	(*)	(*)	(*)
Retirement plans, etc.	2,645	2,324	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Employee benefit programs	2,942	2,733	14	-	427	1	299	359	751	536	331	(*)
Net loss from other partnerships, etc.	(*)	(*)	-	-	(*)	-	-	(*)	(*)	(*)	(*)	-
Farm net loss	-	-	-	-	-	-	-	-	-	-	-	-
Net loss, noncapital assets	1,615	58	(*)	-	-	(*)	-	(*)	(*)	(*)	(*)	-
Other deductions	368,532	251,753	11,514	15,824	28,971	27,650	20,984	37,246	31,698	17,135	25,208	(*)
Net profit (less loss)	169,112	98,124	9,804	11,427	11,539	12,073	12,211	21,804	10,098	7,988	5,353	(*)
Net profit	229,786	151,605	10,294	14,599	15,203	17,195	14,131	23,388	15,871	12,980	23,621	(*)
Net loss	60,674	53,481	490	3,172	3,664	5,122	1,920	1,584	5,773	4,992	18,268	(*)

Footnote at end of table.

Table 3.3—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets: Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE												
Number of partnerships	190,496	121,470	13,149	28,781	22,490	19,157	17,906	13,466	4,120	1,613	688	88
Number of partners	446,328	285,334	27,980	62,147	49,436	43,073	41,309	36,989	12,270	6,073	4,681	1,437
Total assets	13,008,542	13,008,542	-	120,421	371,833	699,315	1,262,790	2,080,444	1,443,047	1,081,943	1,187,963	4,760,786
Total receipts	37,105,180	28,816,820	1,349,360	1,097,134	1,845,353	2,611,118	4,055,002	6,140,860	3,940,160	2,906,006	3,327,399	1,537,038
Business receipts	36,656,453	28,443,356	1,322,874	1,085,047	1,836,781	2,588,682	4,014,466	6,068,16[illegible]	3,875,937	2,859,703	3,271,322	1,520,384
Income from other partnerships, etc.	18,703	17,975	186	-	1	23	11,034	109	4,000	214	1,916	492
Nonqualifying dividends	2,006	1,767	13	-	1	66	1,110	224	46	84	220	3
Interest	47,279	37,876	2,394	258	657	1,887	2,221	6,671	6,720	7,241	5,631	4,196
Rents	102,063	78,547	1,612	367	1,450	4,120	5,991	15,869	24,073	8,994	11,949	4,122
Royalties	3,105	1,885	301	-	20	-	16	61	391	356	651	29
Farm net profit	613	337	-	-	-	(*)	-	(*)	(*)	(*)	(*)	-
Net gain, noncapital assets	13,449	9,227	4,104	86	504	473	881	1,252	691	621	547	68
Other receipts	261,509	225,850	17,806	11,376	6,439	15,864	19,283	48,451	34,214	28,701	35,072	8,644
Total deductions	34,883,840	27,169,333	1,288,916	1,005,991	1,700,965	2,407,997	3,754,229	5,778,434	3,740,311	2,784,225	3,218,203	1,490,062
Cost of sales and operations	27,617,119	21,549,966	1,015,556	709,832	1,250,355	1,758,525	2,846,788	4,576,171	3,056,978	2,332,327	2,674,810	1,328,624
Salaries and wages	2,541,462	2,034,024	89,076	80,070	134,280	213,869	326,248	453,506	269,118	178,028	230,239	59,590
Payments to partners	492,809	387,129	15,012	29,480	46,968	68,833	72,694	72,606	37,906	21,275	17,931	4,524
Rent	561,294	430,440	25,314	42,645	56,372	62,267	76,493	77,357	33,024	23,069	27,048	6,851
Interest	185,960	150,635	6,304	2,788	5,250	10,773	20,594	38,590	23,670	15,347	18,081	9,238
Taxes	599,337	422,825	20,609	19,197	31,780	48,007	70,729	96,307	56,063	35,150	32,352	12,631
Bad debts	62,346	52,568	3,544	1,354	2,589	2,304	5,687	13,215	3,579	8,462	5,690	1,144
Repairs	158,915	114,851	5,597	5,348	10,122	11,700	18,793	23,991	14,634	9,404	10,055	5,147
Depreciation	376,552	276,910	13,333	11,707	19,657	32,046	45,259	62,572	35,862	22,585	22,956	10,933
Amortization	2,751	2,195	16	109	433	289	410	491	71	279	52	45
Depletion	1,252	853	135	14	29	14	25	91	36	74	431	4
Retirement plans, etc.	11,944	11,222	156	281	79	658	577	1,259	1,355	1,325	2,404	3,068
Employee benefit programs	22,795	20,659	623	270	1,085	1,733	2,274	3,562	3,558	2,540	3,739	1,275
Net loss from other partnerships, etc.	3,903	3,628	-	-	2	58	164	1,683	172	97	1,216	236
Farm net loss	(*)	(*)	-	-	-	-	-	-	(*)	-	(*)	-
Net loss, noncapital assets	3,346	1,401	607	248	14	31	51	245	127	63	15	-
Other deductions	2,241,735	1,710,021	93,034	102,648	141,950	196,890	267,443	356,788	199,256	134,140	171,120	46,752
Net profit (less loss)	2,221,340	1,647,487	60,434	91,143	144,888	203,121	300,773	362,426	205,849	121,781	109,196	47,876
Net profit	2,459,503	1,809,656	83,618	119,251	163,224	226,112	316,253	388,051	216,787	128,914	118,365	49,081
Net loss	238,163	162,169	23,184	28,108	18,336	22,991	15,480	25,625	10,938	7,133	9,169	1,205
Wholesale Trade												
Number of partnerships	34,499	25,390	2,993	5,773	3,517	3,522	3,418	3,436	1,549	729	377	76
Number of partners	85,458	64,770	6,829	12,327	8,035	8,550	7,852	10,232	4,403	3,077	2,126	1,339
Total assets	7,276,770	7,276,770	-	19,231	58,043	123,033	237,714	540,590	550,309	483,412	688,904	4,575,534
Total receipts	13,103,719	11,438,767	542,588	205,771	276,351	599,230	1,021,642	2,009,664	1,825,156	1,615,490	2,131,554	1,211,321
Business receipts	12,935,960	11,286,088	531,234	197,365	273,196	587,681	1,011,517	1,982,982	1,799,224	1,597,947	2,105,301	1,199,641
Income from other partnerships, etc.	5,781	5,696	-	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Nonqualifying dividends	326	301	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Interest	15,453	13,869	438	63	237	182	382	2,019	2,409	1,990	2,499	3,650
Rents	24,026	18,891	618	124	102	753	1,278	2,004	6,043	2,551	4,678	740
Royalties	1,509	749	(*)	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)
Farm net profit	470	201	-	-	-	(*)	-	(*)	(*)	(*)	(*)	-
Net gain, noncapital assets	2,529	2,164	291	19	154	97	230	434	260	246	383	50
Other receipts	117,665	110,808	9,987	8,200	2,662	10,475	7,972	22,075	13,472	12,468	16,572	6,925
Total deductions	12,480,896	10,908,456	526,611	170,687	252,209	543,610	955,147	1,915,344	1,737,132	1,557,508	2,069,472	1,180,736
Cost of sales and operations	10,704,656	9,389,584	446,092	115,942	198,822	423,395	791,541	1,625,952	1,506,722	1,375,017	1,824,286	1,081,815
Salaries and wages	581,539	510,679	22,551	9,012	12,365	36,254	53,127	99,112	85,109	67,614	95,343	30,192
Payments to partners	127,639	108,865	6,820	6,384	8,523	16,112	16,299	17,817	13,313	10,199	10,032	3,366
Rent	90,391	79,367	4,715	7,084	4,463	7,476	12,109	12,923	7,831	7,097	11,746	3,923
Interest	51,423	44,797	2,095	415	510	1,711	3,552	8,745	6,180	5,371	8,878	7,340
Taxes	135,252	113,095	3,890	1,593	2,736	6,422	10,736	25,525	21,639	17,205	15,726	8,623
Bad debts	21,914	20,042	1,715	259	101	314	1,891	5,135	2,851	3,787	3,411	578
Repairs	41,205	33,934	1,916	755	909	2,319	3,204	6,183	5,244	4,095	5,206	4,103
Depreciation	98,920	81,128	4,441	1,212	2,712	5,167	9,258	16,403	13,060	9,952	11,453	7,470
Amortization	258	251	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Depletion	790	629	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retirement plans, etc.	5,877	5,685	66	31	1	91	135	396	673	529	1,578	2,185
Employee benefit programs	8,033	7,464	151	20	135	277	609	895	1,322	1,173	1,685	1,197
Net loss from other partnerships, etc.	779	742	-	-	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)
Farm net loss	(*)	-	-	-	-	-	-	-	-	-	-	-
Net loss, noncapital assets	520	152	6	-	2	20	23	32	13	48	8	-
Other deductions	611,683	512,042	32,082	27,980	20,905	45,035	52,623	95,953	73,086	55,189	79,270	29,919
Net profit (less loss)	622,823	530,311	15,977	35,084	24,142	55,620	66,495	94,320	88,024	57,982	62,082	30,585
Net profit	680,297	570,746	23,470	42,117	26,875	59,873	69,309	100,791	90,070	60,439	66,730	31,072
Net loss	57,474	40,435	7,493	7,033	2,733	4,253	2,814	6,471	2,046	2,457	4,648	487

Footnote at end of table.

Table 3.3—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE—Continued												
Retail Trade												
Number of partnerships	161,201	95,681	10,156	22,760	18,917	15,560	14,476	10,029	2,577	884	310	(*)
Number of partners	359,170	219,639	21,151	49,200	41,277	34,373	33,492	26,654	7,847	2,996	2,551	(*)
Total assets	5,724,703	5,724,703	-	100,579	313,115	573,053	1,024,240	1,539,691	892,738	598,531	497,504	(*)
Total receipts	23,946,750	17,357,471	806,762	890,308	1,568,399	2,001,432	3,029,268	4,129,852	2,121,004	1,290,516	1,193,313	(*)
Business receipts	23,666,041	17,136,777	791,640	886,678	1,562,482	1,990,579	2,998,857	4,083,840	2,076,713	1,261,756	1,163,489	(*)
Income from other partnerships, etc.	12,922	12,279	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Nonqualifying dividends	1,680	1,466	13	-	1	26	1,100	161	34	79	52	-
Interest	31,823	24,006	1,956	195	420	1,705	1,839	4,651	4,311	5,251	3,132	(*)
Rents	77,857	59,606	994	194	1,348	3,367	4,713	13,864	18,030	6,443	7,271	(*)
Royalties	1,596	1,136	341	-	20	-	2	55	376	318	24	-
Farm net profit	143	136	-	-	-	(*)	-	(*)	(*)	(*)	(*)	-
Net gain, noncapital assets	10,919	7,063	3,813	67	350	376	651	818	431	375	164	(*)
Other receipts	143,769	115,002	7,819	3,174	3,777	5,355	11,311	26,372	20,742	16,233	18,500	(*)
Total deductions	22,351,679	16,241,763	762,305	834,458	1,447,811	1,854,227	2,795,512	3,861,786	2,003,179	1,226,717	1,146,442	(*)
Cost of sales and operations	16,889,997	12,147,074	569,464	593,309	1,051,101	1,328,435	2,052,430	2,949,076	1,550,256	957,310	848,884	(*)
Salaries and wages	1,956,033	1,522,230	66,525	71,058	121,915	176,702	273,121	354,333	184,009	110,414	134,755	(*)
Payments to partners	363,327	276,829	8,192	23,029	38,445	51,761	56,179	54,747	24,493	11,076	7,749	(*)
Rent	467,183	350,624	20,599	35,554	51,892	54,531	64,242	64,434	25,193	15,972	15,279	(*)
Interest	134,251	105,698	4,209	2,373	4,732	8,932	17,042	29,845	17,490	9,976	9,201	(*)
Taxes	462,486	309,555	16,719	17,604	29,044	42,492	59,966	70,773	34,424	17,945	16,580	(*)
Bad debts	40,155	32,459	1,829	1,093	2,488	1,934	3,796	8,075	5,728	4,675	2,275	(*)
Repairs	117,507	80,889	3,681	4,575	9,213	9,378	15,586	17,804	9,390	5,369	4,849	(*)
Depreciation	277,116	195,566	8,892	10,479	16,929	26,735	35,979	46,156	22,802	12,633	11,498	(*)
Amortization	2,493	1,944	7	109	410	286	395	466	60	176	3	(*)
Depletion	462	224	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	-
Retirement plans, etc.	6,067	5,537	90	250	78	567	442	863	682	796	886	(*)
Employee benefit programs	14,727	13,160	472	250	950	1,421	1,665	2,667	2,236	1,367	2,054	(*)
Net loss from other partnerships, etc.	3,124	2,886	-	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Farm net loss	(*)	(*)	-	-	-	-	-	-	(*)	-	(*)	-
Net loss, noncapital assets	2,826	1,249	601	248	12	11	28	213	114	15	7	-
Other deductions	1,613,622	1,195,833	60,952	74,513	120,573	150,984	214,477	260,808	126,170	78,951	91,572	(*)
Net profit (less loss)	1,595,071	1,115,708	44,457	55,850	120,588	147,205	233,756	268,066	117,825	63,799	46,871	(*)
Net profit	1,774,927	1,237,410	60,148	76,893	136,191	165,943	246,422	287,220	126,717	68,475	51,392	(*)
Net loss	179,856	121,702	15,691	21,043	15,603	18,738	12,666	19,154	8,892	4,676	4,521	(*)
FINANCE, INSURANCE, AND REAL ESTATE												
Number of partnerships	375,752	277,079	14,964	25,999	29,752	37,637	44,025	52,554	28,672	20,080	20,212	3,184
Number of partners	2,328,249	1,870,897	76,142	192,073	142,546	143,987	185,571	278,255	181,807	164,781	274,126	231,609
Total assets	135,156,025	135,156,025	-	121,188	508,625	1,372,569	3,138,784	8,483,065	10,109,187	14,085,091	40,983,460	56,354,056
Total receipts	21,692,961	19,737,288	652,150	252,216	301,914	510,567	829,523	1,817,581	1,815,203	2,184,251	5,569,937	5,803,946
Business receipts	19,277,362	17,670,485	376,961	221,433	277,768	480,838	749,325	1,654,884	1,651,577	2,017,204	5,190,777	5,049,718
Income from other partnerships, etc.	135,604	112,675	950	1,613	1,717	1,670	16,814	12,764	7,198	7,608	26,232	36,109
Nonqualifying dividends	25,692	9,538	30	68	111	156	240	1,139	281	922	3,274	3,317
Interest	1,179,515	967,737	17,101	12,252	6,973	13,578	22,611	74,655	81,909	87,245	191,334	460,079
Rents	171,638	139,450	2,864	487	493	2,320	5,071	13,133	14,742	13,038	36,196	51,106
Royalties	62,992	46,545	4,440	2,472	1,462	2,373	8,024	1,829	12,812	3,166	8,633	1,334
Farm net profit	(*)	(*)	(*)	-	(*)	-	-	(*)	-	(*)	(*)	-
Net gain, noncapital assets	161,785	149,270	22,299	8,022	4,456	2,783	7,672	20,227	22,391	17,300	25,081	19,039
Other receipts	677,966	641,186	227,472	5,869	8,620	6,849	19,766	38,923	24,293	37,752	88,398	183,244
Total deductions	22,642,161	20,984,121	449,720	243,089	257,045	447,773	734,233	1,671,760	1,771,129	2,402,809	6,693,998	6,312,565
Cost of sales and operations	2,738,657	2,372,017	116,983	61,657	70,793	109,908	103,640	234,019	228,915	217,147	589,892	639,063
Salaries and wages	1,385,287	1,280,607	21,066	12,987	12,971	19,207	48,993	82,160	71,074	103,902	297,203	611,044
Payments to partners	382,114	348,262	6,156	12,306	11,001	13,145	16,018	33,722	20,503	28,946	70,087	136,378
Rent	629,992	603,797	4,710	30,596	6,437	20,939	33,004	42,866	54,983	40,058	162,796	207,408
Interest	5,470,403	5,250,394	82,412	21,581	18,210	35,230	103,840	346,269	414,188	643,292	2,003,038	1,582,334
Taxes	2,341,707	2,166,760	28,700	9,763	20,588	54,978	85,782	206,338	213,903	285,998	715,960	544,750
Bad debts	44,940	42,690	1,391	260	333	2,407	2,445	6,735	2,482	3,142	13,585	9,910
Repairs	574,682	511,235	5,354	3,473	7,001	15,974	34,225	58,505	57,522	74,164	165,661	89,356
Depreciation	3,357,977	3,153,690	28,120	8,874	22,913	46,856	92,997	242,905	288,868	424,525	1,278,459	719,173
Amortization	12,656	12,309	62	376	1	18	189	3,375	904	1,297	2,192	3,895
Depletion	18,449	14,022	617	112	216	292	346	3,274	1,820	1,234	3,597	2,514
Retirement plans, etc.	18,803	18,396	131	7	2	44	224	910	395	555	1,726	14,402
Employee benefit programs	16,757	15,276	105	66	323	476	432	964	764	1,053	2,891	8,202
Net loss from other partnerships, etc.	469,991	355,359	1,253	22,909	8,113	20,772	34,974	34,264	26,049	62,743	72,241	72,041
Farm net loss	(*)	(*)	(*)	-	-	-	(*)	-	-	(*)	(*)	-
Net loss, noncapital assets	31,303	22,002	5,379	368	258	316	382	7,069	2,209	1,701	2,791	1,529
Other deductions	5,147,921	4,816,888	147,279	57,754	77,885	107,211	176,727	368,385	386,550	513,029	1,311,502	1,670,566
Net profit (less loss)	-949,200	-1,246,833	202,430	9,127	44,869	62,794	95,290	145,821	44,074	-218,558	-1,124,061	-508,619
Net profit	3,756,960	3,177,007	314,046	64,043	86,475	132,296	223,086	428,375	358,685	321,536	550,777	697,688
Net loss	4,706,160	4,423,840	111,616	54,916	41,606	69,502	127,796	282,554	314,611	540,094	1,674,838	1,206,307

Footnote at end of table.

Table 3.3—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
SERVICES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number of partnerships	172,864	112,938	9,517	42,580	21,357	14,045	10,430	7,707	3,324	2,140	1,614	224
Number of partners	549,609	399,089	26,707	139,930	57,248	37,893	35,697	32,193	19,312	16,518	22,895	10,696
Total assets	12,385,127	12,385,127	-	153,656	340,737	503,019	735,932	1,210,492	1,181,954	1,468,254	2,977,424	3,813,659
Total receipts	21,448,386	18,038,903	463,822	1,967,979	2,050,989	2,016,172	1,887,489	2,354,779	1,458,011	1,276,492	2,213,724	2,349,446
Business receipts	20,990,765	17,633,248	449,926	1,942,985	2,030,807	1,978,363	1,851,681	2,285,990	1,422,969	1,238,094	2,141,176	2,291,657
Income from other partnerships, etc.	28,425	23,964	-	1,969	1,009	129	4,401	3,816	1,194	1,437	1,905	8,104
Nonqualifying dividends	623	202	-	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Interest	39,076	33,212	719	297	1,278	1,810	2,750	4,281	5,241	4,419	7,869	4,548
Rents	112,673	96,185	2,095	983	1,826	4,344	4,758	14,004	13,641	12,210	27,353	14,971
Royalties	18,772	15,321	-	940	793	1,552	96	10,135	579	451	762	13
Farm net profit	-	-	-	-	-	-	-	-	-	-	-	-
Net gain, noncapital assets	24,343	20,420	4,779	2,463	40	890	1,519	3,298	466	1,321	2,327	3,317
Other receipts	233,709	216,351	6,303	18,324	15,236	29,077	22,274	33,237	13,917	18,559	32,310	27,114
Total deductions	14,985,654	12,831,737	339,701	1,157,317	1,280,047	1,259,982	1,224,291	1,607,117	1,002,896	959,909	1,846,316	2,094,161
Cost of sales and operations	2,453,020	1,947,694	53,836	170,147	222,288	238,809	249,395	292,107	162,799	121,437	301,382	135,494
Salaries and wages	4,728,146	4,205,612	83,791	313,821	373,404	359,780	369,025	497,301	343,668	313,012	594,923	956,887
Payments to partners	792,903	651,263	12,206	119,868	93,954	96,034	64,013	69,302	35,124	27,240	29,430	104,092
Rent	1,019,755	873,649	23,530	97,668	105,091	89,362	90,762	119,243	74,561	62,735	108,721	101,976
Interest	446,671	416,953	8,829	4,120	7,901	11,400	19,443	33,890	41,103	47,212	124,192	118,863
Taxes	556,506	475,765	14,124	33,417	36,530	38,495	45,955	68,353	45,076	43,652	81,951	68,212
Bad debts	28,004	25,489	479	594	1,367	1,924	1,311	7,406	3,067	1,531	5,445	2,365
Repairs	169,277	142,033	3,317	7,319	8,532	12,433	13,085	24,999	13,244	14,903	23,424	20,777
Depreciation	885,638	793,364	22,037	23,858	37,887	48,307	45,122	84,261	82,095	85,948	166,347	197,502
Amortization	37,652	36,508	5,284	15	160	374	245	850	225	8,633	13,927	6,795
Depletion	1,924	936	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	-
Retirement plans, etc.	49,187	44,617	261	2,349	2,905	2,385	2,716	3,813	3,245	3,469	8,714	14,760
Employee benefit programs	60,251	55,908	388	3,305	2,989	4,145	4,988	6,849	4,680	4,989	9,271	14,304
Net loss from other partnerships, etc.	29,704	25,650	120	174	52	3,153	1,614	2,250	10,416	1,233	5,036	1,602
Farm net loss	(*)	(*)	-	-	-	-	-	-	(*)	-	(*)	-
Net loss, noncapital assets	6,297	4,870	410	449	2,921	2	104	277	91	329	287	-
Other deductions	3,720,698	3,131,405	111,045	380,213	384,066	353,145	316,496	395,747	243,481	223,579	373,101	350,532
Net profit (less loss)	6,462,732	5,207,166	124,121	810,662	770,942	756,190	663,198	747,662	395,115	316,583	367,408	255,285
Net profit	7,109,521	5,795,576	146,007	842,536	826,188	779,724	685,872	778,688	440,450	377,073	532,434	386,604
Net loss	646,789	588,410	21,886	31,874	55,246	23,534	22,674	31,026	45,335	60,490	165,026	131,319

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

NOTE: Estimates for "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Table 3.4--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
	All industries							Agriculture, forestry, and fishing						
Total	942,012	108,638,271	104,283,345	50,320,165	5,892,478	13,284,720	9,618,447	114,426	9,596,642	8,882,855	5,797,665	592,329	685,157	748,931
Under $1,000[1]	134,963	257,206	20,947	18,493	82,282	51,851	-1,956,184	15,334	52,548	2,631	13,040	22,652	5,000	-195,017
$1,000 under $2,500	62,264	118,047	87,008	33,864	43,098	6,733	-168,701	6,112	17,195	10,780	18,870	7,659	2,390	-27,207
$2,500 under $5,000	73,899	287,491	237,710	60,243	61,737	13,189	-162,916	8,276	38,734	30,981	31,514	9,164	2,755	-31,342
$5,000 under $10,000	98,069	751,977	648,173	137,531	121,220	37,796	-75,734	11,004	101,280	81,243	42,017	14,977	6,682	-1,973
$10,000 under $25,000	161,443	2,791,919	2,570,035	685,759	332,047	178,925	264,580	21,586	417,575	364,634	170,691	54,931	25,305	45,833
$25,000 under $50,000	130,945	4,849,668	4,535,732	1,361,076	474,249	398,918	749,583	17,635	724,784	636,474	270,761	86,479	43,678	150,957
$50,000 under $100,000	124,455	9,095,179	8,701,110	3,270,288	733,258	921,312	1,250,657	15,327	1,175,448	1,085,683	548,701	119,269	85,972	204,095
$100,000 under $200,000	102,182	14,720,660	14,219,054	6,006,418	914,094	1,639,586	2,229,771	11,057	1,663,737	1,530,199	838,402	121,842	128,872	245,829
$200,000 under $500,000	71,694	22,027,194	21,360,160	9,797,436	1,192,093	2,795,932	2,752,285	5,711	1,883,566	1,725,831	1,139,113	89,281	176,655	181,757
$500,000 under $1,000,000	19,295	13,292,125	12,909,524	6,439,675	703,308	1,716,267	1,206,830	1,320	916,118	858,636	572,012	29,087	80,539	48,651
$1,000,000 under $5,000,000	11,512	21,821,019	21,194,553	12,292,409	816,407	2,684,729	1,696,391	984	1,809,570	1,766,921	1,452,491	29,367	101,791	63,851
$5,000,000 or more	1,291	18,625,786	17,799,339	10,216,973	418,685	2,839,482	1,831,885	80	796,087	788,842	700,053	7,621	25,518	13,499
	Agriculture, forestry, and fishing--Continued													
	Farms													
	Total							Field crop						
Total	102,327	8,786,762	8,094,176	5,432,448	546,423	571,256	640,180	33,977	2,134,084	1,777,591	871,284	166,159	200,304	350,915
Under $1,000[1]	12,826	44,376	2,135	12,689	16,641	3,520	-180,785	5,018	23,704	1,094	1,464	2,176	554	-10,228
$1,000 under $2,500	5,429	14,277	9,733	18,107	6,876	1,918	-27,007	1,824	5,072	3,235	3,653	926	81	-2,075
$2,500 under $5,000	7,591	36,271	28,790	23,309	8,771	2,683	-22,013	3,456	17,006	13,495	4,504	2,712	640	674
$5,000 under $10,000	9,875	88,959	72,445	39,102	12,903	5,485	-1,497	4,333	38,918	30,600	10,277	4,213	1,645	8,411
$10,000 under $25,000	19,211	378,438	327,356	159,696	50,841	20,029	41,388	5,672	122,341	100,104	34,723	14,110	5,470	29,264
$25,000 under $50,000	16,076	666,112	578,765	260,718	81,679	37,184	135,622	5,718	251,250	205,730	83,630	27,585	14,683	67,395
$50,000 under $100,000	14,131	1,087,997	998,280	522,164	108,710	76,191	182,160	3,076	253,387	215,846	93,389	26,649	23,627	57,040
$100,000 under $200,000	9,930	1,501,406	1,368,376	790,182	116,752	105,992	246,008	3,337	539,616	460,608	201,502	43,320	43,302	137,814
$200,000 under $500,000	5,079	1,689,743	1,533,434	1,057,800	81,963	135,746	152,369	1,125	435,993	351,148	211,524	24,630	56,300	31,271
$500,000 under $1,000,000	1,187	825,224	768,900	513,230	26,871	67,583	42,968	319	233,659	197,962	89,953	11,255	27,588	29,870
$1,000,000 under $5,000,000	913	1,669,207	1,628,210	1,345,879	26,875	90,409	57,380	95	187,151	171,933	114,992	8,115	23,830	421
$5,000,000 or more	79	784,752	777,752	689,572	7,541	24,516	13,587	4	25,987	25,836	21,673	468	2,584	1,058
	Fruit, tree nut, and vegetable							Livestock						
Total	10,141	787,950	744,795	369,872	63,597	140,581	18,041	55,658	5,730,580	5,445,079	4,128,823	306,915	207,855	265,577
Under $1,000[1]	1,845	935	331	2,031	6,698	1,977	-53,258	5,219	18,711	616	8,940	7,221	982	-114,925
$1,000 under $2,500	712	1,559	1,232	3,108	2,144	1,173	-8,871	2,574	7,039	4,802	10,983	3,599	655	-15,486
$2,500 under $5,000	600	2,358	2,111	991	1,888	768	-5,737	3,348	16,304	12,581	17,331	4,024	1,228	-15,512
$5,000 under $10,000	926	8,459	7,179	4,758	2,305	1,627	-4,778	4,425	40,337	33,423	23,647	6,287	2,209	-4,394
$10,000 under $25,000	1,532	27,401	24,558	15,098	6,362	4,667	-12,482	11,752	224,797	199,023	107,760	29,542	9,613	25,358
$25,000 under $50,000	1,715	70,293	62,651	22,601	10,689	7,091	8,486	8,333	334,694	300,972	151,774	42,376	14,880	56,499
$50,000 under $100,000	1,347	103,314	96,849	36,153	7,217	15,133	27,971	9,562	723,124	677,479	390,740	74,395	35,864	96,022
$100,000 under $200,000	709	117,520	109,238	61,137	7,963	22,053	19,188	5,715	817,679	772,673	516,210	62,593	36,369	86,382
$200,000 under $500,000	489	131,451	127,411	55,170	6,459	24,166	22,480	3,273	1,072,596	1,006,523	764,955	48,296	46,031	91,484
$500,000 under $1,000,000	170	109,391	104,905	46,244	4,676	20,109	7,956	665	457,737	445,080	365,441	10,191	14,365	8,150
$1,000,000 under $5,000,000	89	158,910	153,677	79,878	6,005	28,487	14,222	724	1,315,156	1,294,644	1,145,846	12,509	37,057	42,334
$5,000,000 or more	7	56,359	54,653	42,703	1,191	13,330	2,864	68	702,406	697,263	625,196	5,882	8,602	9,665
	Farms--Continued							Agricultural services, forestry, and fishing						
	Other													
Total	2,551	134,148	126,711	62,469	9,752	22,516	5,647	12,099	809,880	788,679	365,217	45,906	113,901	108,751
Under $1,000[1]	744	1,026	94	254	546	7	-2,374	2,508	8,172	496	351	6,011	1,480	-14,232
$1,000 under $2,500								683	2,918	1,047	763	783	472	-200
$2,500 under $5,000	952	6,354	5,981	3,381	1,279	339	-3,501	685	2,463	2,191	8,205	393	72	-9,329
$5,000 under $10,000								1,129	12,321	8,798	2,915	2,074	1,197	-476
$10,000 under $25,000								2,375	39,137	37,278	10,995	4,090	5,276	4,445
$25,000 under $50,000								1,559	58,672	57,709	10,043	4,800	6,494	15,335
$50,000 under $100,000	625	44,638	43,375	15,928	4,354	6,365	6,993	1,196	87,451	87,403	26,537	10,559	9,781	21,935
$100,000 under $200,000								1,127	162,331	161,823	48,220	5,090	22,880	49,821
$200,000 under $500,000	192	49,703	48,352	26,151	2,578	9,249	7,134	632	193,823	192,397	81,313	7,318	40,909	29,386
$500,000 under $1,000,000	33	24,437	20,953	11,592	749	5,521	-3,008	133	90,894	89,736	58,782	2,216	12,956	5,683
$1,000,000 under $5,000,000	5	7,990	7,956	5,163	246	1,035	403	72	151,698	149,801	117,093	2,572	12,384	6,383
$5,000,000 or more	-	-	-	-	-	-	-							

Footnotes at end of table.

Table 3.4--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
	Mining													
	Total							Oil and gas extraction						
Total	13,562	1,494,662	1,416,074	458,052	153,673	160,760	-385,716	11,537	1,011,887	949,750	253,584	78,779	77,226	-371,436
Under $1,000[1]	4,830	11,074	981	99	10,154	11,618	-439,691	4,280	10,507	972	99	9,730	11,419	-428,195
$1,000 under $2,500	1,568	3,219	2,394	220	514	340	-2,586	1,506	3,133	2,308	220	514	340	-2,543
$2,500 under $5,000	682	2,534	2,480	141	439	69	-275	682	2,534	2,480	141	439	69	-275
$5,000 under $10,000	1,099	10,362	7,640	1,781	2,448	526	-20,128	974	8,512	6,914	1,781	2,007	526	-20,890
$10,000 under $25,000	1,612	31,056	28,382	5,517	4,880	4,390	-25,354	1,240	23,899	21,327	4,182	2,126	2,944	-23,939
$25,000 under $50,000	857	33,248	31,312	8,371	5,366	1,354	-11,213	794	29,297	28,767	6,804	4,700	92	-11,430
$50,000 under $100,000	1,092	88,211	77,824	25,938	33,463	9,733	-34,467	764	60,693	52,789	11,234	4,816	5,081	-9,374
$100,000 under $200,000	877	130,034	116,792	47,213	8,767	13,408	-20,101	736	109,197	97,342	42,125	6,020	10,478	-22,211
$200,000 under $500,000	516	165,566	160,913	36,008	14,792	24,275	14,231	326	107,634	104,281	21,307	7,248	11,601	12,842
$500,000 under $1,000,000	210	152,265	146,438	52,073	14,569	17,925	9,972	110	82,002	77,427	26,712	4,970	4,945	9,099
$1,000,000 under $5,000,000	194	407,930	392,439	155,983	31,052	44,940	17,125	111	223,244	212,474	72,117	14,229	14,403	7,800
$5,000,000 or more	25	459,163	448,479	124,708	27,229	32,182	126,771	14	351,235	342,669	66,862	21,980	15,328	117,630
	Mining--Continued							Construction						
	Other mining							Total						
Total	2,025	482,775	466,324	204,468	74,894	83,534	-14,280	60,945	9,571,983	9,455,043	6,705,359	178,724	1,642,955	907,826
Under $1,000[1]								2,683	10,578	659	387	1,112	1,139	-27,273
$1,000 under $2,500								1,252	2,301	2,095	1,085	427	274	-912
$2,500 under $5,000	1,109	9,660	7,876	(*)	3,619	1,645	-12,192	1,988	7,224	7,205	1,380	269	633	2,010
$5,000 under $10,000								5,098	38,312	37,576	9,776	2,914	4,321	7,744
$10,000 under $25,000								11,378	198,591	195,921	61,069	9,054	20,168	58,121
$25,000 under $50,000								12,259	442,595	436,254	157,236	16,560	63,852	122,085
$50,000 under $100,000	532	52,306	47,030	21,359	32,060	8,844	-22,766	10,164	718,783	710,812	354,972	18,247	119,346	144,783
$100,000 under $200,000								8,719	1,228,312	1,217,902	741,197	34,683	229,868	143,500
$200,000 under $500,000	190	57,932	56,632	14,701	7,544	12,674	1,339	4,924	1.493,038	1,464,786	985,603	31,425	303,303	149,600
$500,000 under $1,000,000	100	70,263	69,011	25,361	9,599	12,980	873	1,398	966,593	954,166	720,951	15,285	180,536	69,419
$1,000,000 under $5,000,000	83	184,686	179,965	83,866	16,823	30,537	9,325	908	1,841,576	1,818,756	1,457,160	23,103	317,674	122,312
$5,000,000 or more	11	107,928	105,810	57,846	5,249	16,854	9,141	174	2,624,080	2,608,911	2,214,543	25,645	401,841	116,437
	Construction--Continued													
	General contractors							Special trade contractors						
								Total						
Total	22,570	6,216,469	6,129,875	4,795,774	98,662	863,402	393,386	37,869	3,332,786	3,302,881	1,895,391	77,899	777,477	512,306
Under $1,000[1]	1,950	10,234	697	371	954	1,264	-26,960	992	908	525	348	233	53	-780
$1,000 under $2,500								993	1,737	1,532	753	352	96	-445
$2,500 under $5,000	745	2,657	2,653	426	76	244	1,164	1,243	4,567	4,552	954	193	389	846
$5,000 under $10,000	1,436	10,917	10,506	2,979	706	2,185	1,253	3,538	26,364	26,039	6,493	1,631	2,116	7,023
$10,000 under $25,000	3,924	70,828	69,114	22,641	3,365	7,291	18,169	7,392	126,965	126,010	38,184	5,153	12,712	40,191
$25,000 under $50,000	3,051	112,561	107,509	40,583	3,807	18,149	31,459	8,958	320,387	319,120	111,888	12,096	44,965	88,663
$50,000 under $100,000	3,907	281,809	277,603	156,820	6,791	32,248	47,525	6,257	436,974	433,209	198,152	11,456	87,098	97,258
$100,000 under $200,000	3,536	509,861	503,907	330,311	17,945	81,107	29,427	5,116	709,604	705,532	403,351	16,446	148,350	113,353
$200,000 under $500,000	2,292	718,349	701,374	519,553	14,460	103,606	56,145	2,632	774,689	763,412	466,050	16,965	199,697	93,455
$500,000 under $1,000,000	881	617,787	608,299	478,956	9,013	76,848	39,363	515	347,688	344,783	241,573	6,232	103,186	29,927
$1,000,000 under $5,000,000	687	1,404,753	1,386,014	1,124,616	17,235	191,609	88,578	220	435,536	431,455	331,620	5,807	125,825	33,641
$5,000,000 or more	161	2,476,713	2,462,199	2,118,518	24,310	348,851	107,263	13	147,367	146,712	96,025	1,335	52,990	9,174
	Special trade contractors--Continued													
	Plumbing, heating, and air conditioning							Painting, paper hanging, and decorating						
Total	5,446	643,082	638,360	454,748	9,605	123,803	61,864	4,731	235,213	234,228	110,728	4,752	67,174	50,901
Under $1,000[1]														
$1,000 under $2,500														
$2,500 under $5,000	1,179	15,381	15,014	7,645	319	470	3,163	869	4,987	4,981	828	241	474	1,687
$5,000 under $10,000														
$10,000 under $25,000								1,676	27,456	27,188	7,685	894	3,143	12,228
$25,000 under $50,000	1,313	45,877	45,519	23,211	1,423	2,889	10,568	1,056	39,798	39,712	12,795	1,215	6,529	9,762
$50,000 under $100,000	1,156	83,848	82,073	56,147	1,712	12,087	6,883	930	73,706	73,425	37,761	1,381	20,210	19,954
$100,000 under $200,000	1,117	158,448	158,322	111,410	1,864	30,540	14,740							
$200,000 under $500,000	534	158,725	157,847	115,056	2,046	32,782	15,434	163	44,559	44,515	20,912	664	17,466	3,862
$500,000 under $1,000,000	95	65,327	64,839	50,184	644	16,168	5,767	26	17,869	17,773	12,910	177	8,219	2,060
$1,000,000 under $5,000,000	52	115,476	114,746	91,095	1,597	28,867	5,309	11	26,838	26,634	17,837	180	11,133	1,348
$5,000,000 or more														

Footnotes at end of table.

Table 3.4—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
	Construction--Continued													
	Special trade contractors--Continued													
	Masonry, stonework, and plastering							Contractors, not elsewhere classified						
Total	6,142	514,096	510,872	295,694	7,492	154,318	99,827	21,550	1,940,395	1,919,421	1,034,221	56,050	432,182	299,714
Under $1,000[1]	-	-	-	-	-	-	-	806	512	488	348	233	53	-761
$1,000 under $2,500	684	3,143	2,845	804	165	323	230	620	1,210	1,007	497	326	22	-88
$2,500 under $5,000								869	3,187	3,173	590	174	211	868
$5,000 under $10,000								2,422	17,732	17,709	4,501	1,264	1,521	3,892
$10,000 under $25,000	1,179	20,786	20,785	7,129	233	2,235	7,872	3,854	66,147	65,468	16,705	3,713	6,914	17,744
$25,000 under $50,000	1,558	56,473	56,187	16,521	1,522	11,784	20,599	5,031	178,239	177,702	59,361	7,936	23,763	47,734
$50,000 under $100,000	1,435	94,445	94,375	39,145	1,386	24,755	22,276	2,922	210,751	208,938	82,950	7,237	38,670	51,671
$100,000 under $200,000	692	102,646	102,469	64,977	1,892	29,115	23,404	3,121	422,734	419,139	209,113	12,430	80,071	71,683
$200,000 under $500,000	489	143,713	142,353	95,671	1,374	51,119	18,541	1,446	427,692	418,697	234,411	12,881	98,330	55,618
$500,000 under $1,000,000	82	53,659	53,305	40,904	501	20,053	4,105	312	210,833	208,866	137,575	4,910	58,746	17,995
$1,000,000 under $5,000,000	23	39,231	38,553	30,543	419	14,934	2,800	138	285,230	282,323	213,699	3,851	83,920	25,783
$5,000,000 or more								9	116,128	115,911	74,471	1,095	39,961	7,575
	Manufacturing													
	Total							Lumber and wood products, except furniture						
Total	30,176	5,766,973	5,689,332	3,881,241	201,343	1,032,133	400,443	4,899	951,680	935,910	592,001	36,590	146,807	99,025
Under $1,000[1]	3,243	4,158	564	673	749	1,172	-19,182	-	-	-	-	-	-	-
$1,000 under $2,500	995	1,832	1,665	643	395	26	-605							
$2,500 under $5,000	1,801	7,236	6,678	2,673	451	548	237	1,493	15,950	15,741	4,525	1,190	1,265	4,988
$5,000 under $10,000	1,678	12,889	12,184	5,934	884	1,241	195							
$10,000 under $25,000	5,152	87,860	86,970	39,279	3,650	10,617	9,055							
$25,000 under $50,000	5,416	204,239	203,000	89,742	8,140	29,813	32,947	1,117	42,255	41,582	13,897	3,339	4,831	7,536
$50,000 under $100,000	3,700	264,825	260,222	134,096	9,800	49,244	17,774	686	50,905	48,026	20,965	3,941	11,635	9,477
$100,000 under $200,000	3,593	526,590	521,219	298,011	15,755	111,654	71,304	832	126,849	126,045	63,124	7,266	27,535	15,049
$200,000 under $500,000	2,775	862,617	851,860	544,710	22,342	198,428	84,711	480	157,025	154,613	91,931	7,189	26,869	17,493
$500,000 under $1,000,000	962	684,493	676,463	456,069	18,704	150,560	57,737	163	112,924	111,579	69,774	3,760	21,217	9,114
$1,000,000 under $5,000,000	733	1,475,270	1,457,857	1,064,816	28,199	285,998	100,366	108	206,450	202,298	150,455	5,044	29,696	15,420
$5,000,000 or more	128	1,634,964	1,610,650	1,244,595	92,274	192,832	45,904	20	239,322	236,026	177,330	4,861	23,759	19,948
	Printing, publishing, and allied industries							Machinery, except electrical						
Total	6,052	531,787	524,331	236,023	11,327	126,288	49,377	2,503	266,291	264,169	159,506	7,441	57,991	22,490
Under $1,000[1]	811	2,564	124	142	39	681	-1,291							
$1,000 under $2,500														
$2,500 under $5,000	995	4,535	4,514	1,497	462	303	187	1,116	9,520	9,490	1,909	541	629	2,012
$5,000 under $10,000														
$10,000 under $25,000	1,365	23,954	23,543	9,328	905	3,067	3,157							
$25,000 under $50,000	1,243	47,076	47,069	20,409	1,133	9,133	5,389	812	43,195	42,965	18,679	2,417	8,124	-6,254
$50,000 under $100,000	818	57,919	56,985	23,336	1,567	8,533	-2,449							
$100,000 under $200,000														
$200,000 under $500,000	688	151,384	150,622	68,212	3,354	37,641	12,156	541	131,898	131,104	82,551	3,010	32,457	18,868
$500,000 under $1,000,000	79	56,521	55,332	27,965	1,295	16,929	4,938							
$1,000,000 under $5,000,000	45	92,564	91,380	43,191	2,140	24,362	8,655	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$5,000,000 or more	8	95,270	94,762	41,943	432	25,639	18,635	(*)	(*)	(*)	(*)	(*)	(*)	(*)
	Manufacturing--Continued							Transportation, communication, electric, gas, and sanitary services						
	Other manufacturing industries							Total						
Total	16,722	4,017,215	3,964,922	2,893,711	145,985	701,047	229,551	18,710	1,649,901	1,612,086	518,472	137,085	252,265	169,112
Under $1,000[1]	2,806	2,460	1,295	963	766	498	-17,833	1,273	1,856	394	476	1,003	340	-3,808
$1,000 under $2,500								869	2,499	1,295	36	835	92	283
$2,500 under $5,000	869	3,889	3,335	1,785	139	224	182	870	3,311	3,297	682	766	244	-1,015
$5,000 under $10,000	932	7,807	7,118	4,645	624	1,024	-1,275	2,049	16,887	15,052	2,777	1,905	2,111	1,098
$10,000 under $25,000	2,482	43,296	42,901	24,408	1,463	5,913	-427	4,144	77,495	73,034	11,055	9,425	5,475	12,675
$25,000 under $50,000	2,560	94,628	94,169	48,754	2,301	12,915	15,046	3,278	118,543	114,452	8,929	18,182	13,343	13,853
$50,000 under $100,000	1,880	133,086	132,426	77,798	3,242	23,886	21,976	3,368	241,777	233,048	39,938	22,381	32,315	39,529
$100,000 under $200,000	2,073	298,361	294,109	181,240	6,076	61,627	36,486	1,374	201,998	197,219	31,792	18,408	42,112	35,903
$200,000 under $500,000	1,808	561,506	553,799	380,985	12,105	134,143	59,070	1,024	293,400	290,776	90,204	24,879	53,026	17,268
$500,000 under $1,000,000	666	477,232	472,339	333,008	12,746	102,224	40,578	269	186,350	183,886	74,774	12,791	35,340	14,993
$1,000,000 under $5,000,000	547	1,105,378	1,094,311	821,804	19,736	216,181	70,399	182	336,273	330,672	158,570	18,073	59,138	31,572
$5,000,000 or more	99	1,289,572	1,269,120	1,018,321	86,787	142,412	5,349	10	169,512	168,961	99,239	8,437	8,729	6,761

Footnotes at end of table.

Table 3.4--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
	Transportation, communication, electric, gas, and sanitary services--Continued													
	Transportation													
	Total							Trucking and warehousing						
Total	15,458	1,382,000	1,350,055	488,109	102,089	197,629	143,829	11,533	991,514	968,122	274,373	74,005	159,929	115,531
Under $1,000[1]														
$1,000 under $2,500	2,014	5,567	2,966	1,054	2,055	420	-3,124	999	2,157	1,276	104	1,356	279	-2,399
$2,500 under $5,000														
$5,000 under $10,000	1,614	13,579	11,771	2,515	1,741	2,059	148	1,117	10,077	8,273	2,374	1,121	1,161	810
$10,000 under $25,000	3,637	68,935	65,243	9,457	8,702	5,090	10,828	2,745	50,159	49,968	5,626	6,566	3,194	8,584
$25,000 under $50,000	3,020	108,982	104,895	7,806	14,522	11,491	19,601	2,585	92,629	88,865	6,418	11,766	7,108	17,124
$50,000 under $100,000	2,853	205,513	199,826	37,292	19,639	26,111	29,359	2,374	170,394	165,130	26,214	16,064	22,246	27,562
$100,000 under $200,000	1,087	162,175	157,433	31,792	15,450	31,362	25,719	760	113,445	109,591	19,674	9,890	25,000	23,788
$200,000 under $500,000	828	241,730	239,789	79,613	14,376	37,272	18,584	676	196,058	194,121	43,105	13,672	34,335	17,094
$500,000 under $1,000,000	238	164,287	162,381	68,631	11,196	29,010	12,253	170	116,154	115,017	39,977	6,281	24,960	9,963
$1,000,000 under $5,000,000	159	291,299	286,261	150,710	13,956	48,652	26,921	103	186,036	181,833	89,534	6,893	36,576	11,233
$5,000,000 or more	8	119,933	119,490	99,239	452	6,162	3,540	4	54,405	54,048	41,347	396	5,070	1,772
	Transportation--Continued													
	Other transportation							Communication, electric, gas, and sanitary services						
Total	3,925	390,486	381,933	213,736	28,084	37,700	28,298	3,252	267,901	262,031	30,363	34,996	54,636	25,283
Under $1,000[1]														
$1,000 under $2,500	1,015	3,410	1,690	950	699	141	-725	998	2,099	2,020	140	549	256	-1,416
$2,500 under $5,000														
$5,000 under $10,000	1,389	22,278	18,773	3,972	2,756	2,794	1,582	942	11,868	11,072	1,860	887	437	2,747
$10,000 under $25,000														
$25,000 under $50,000														
$50,000 under $100,000	1,241	100,202	98,568	24,584	11,891	14,610	6,205	1,060	85,648	82,565	3,769	9,360	18,806	14,606
$100,000 under $200,000														
$200,000 under $500,000	152	45,672	45,668	36,508	704	2,937	1,490	227	73,733	72,492	16,734	12,098	22,084	1,424
$500,000 under $1,000,000	68	48,133	47,364	28,654	4,915	4,050	2,290							
$1,000,000 under $5,000,000	56	105,263	104,428	61,176	7,063	12,076	15,688	25	94,553	93,882	7,860	12,102	13,053	7,872
$5,000,000 or more	4	65,528	65,442	57,892	56	1,092	1,768							
	Wholesale and retail trade													
	Total							Wholesale trade						
Total	196,486	37,105,180	36,656,453	27,617,119	376,552	2,802,528	2,221,340	34,499	13,103,719	12,935,960	10,704,656	98,920	647,374	622,823
Under $1,000[1]	6,552	26,966	2,142	2,081	1,560	710	9,881	1,893	13,128	575	840	1,046	526	2,842
$1,000 under $2,500	6,096	11,114	10,776	8,690	878	515	-5,582	1,438	2,606	2,480	1,960	144	59	-872
$2,500 under $5,000	6,411	26,250	24,281	15,680	1,771	1,077	-3,692	1,236	5,142	4,417	2,106	335	205	-1,389
$5,000 under $10,000	10,888	82,211	78,388	44,649	3,557	4,730	-537	1,928	15,114	14,329	7,395	973	790	12
$10,000 under $25,000	25,430	458,040	448,189	273,013	12,458	32,088	18,282	4,390	83,134	77,593	40,215	2,158	4,369	10,506
$25,000 under $50,000	27,293	1,013,566	998,458	607,454	22,400	74,837	85,557	3,849	141,851	139,967	75,048	3,193	9,611	16,170
$50,000 under $100,000	37,309	2,733,977	2,686,140	1,704,318	49,996	223,752	242,263	4,668	353,554	339,919	209,470	7,339	22,064	39,284
$100,000 under $200,000	35,470	5,076,974	5,019,090	3,390,922	69,751	398,577	467,037	4,715	704,134	682,397	439,806	9,831	51,547	79,820
$200,000 under $500,000	28,479	8,734,315	8,639,024	6,139,833	90,999	811,592	653,258	5,546	1,799,109	1,773,929	1,324,878	20,502	121,722	137,075
$500,000 under $1,000,000	7,738	5,296,760	5,233,330	3,996,230	47,425	433,032	307,177	2,460	1,721,805	1,701,009	1,355,326	14,926	106,898	97,720
$1,000,000 under $5,000,000	4,408	8,159,555	8,073,577	6,619,127	53,752	553,211	327,341	2,086	4,128,625	4,091,515	3,470,738	24,451	208,415	164,733
$5,000,000 or more	412	5,485,452	5,443,058	4,815,122	22,005	268,407	120,355	290	4,135,517	4,107,830	3,776,874	14,022	120,163	76,916
	Retail trade													
	Total							Building materials and garden supplies						
Total	161,201	23,946,750	23,666,041	16,889,997	277,116	2,150,768	1,595,071	9,094	1,879,992	1,845,750	1,360,619	22,414	153,191	132,722
Under $1,000[1]	4,659	13,838	1,567	1,241	514	184	7,039							
$1,000 under $2,500	4,658	8,508	8,296	6,730	734	456	-4,710	1,064	4,331	3,726	2,018	244	(*)	-3
$2,500 under $5,000	4,926	20,050	18,857	12,991	1,420	872	-2,512							
$5,000 under $10,000	8,898	66,584	63,546	37,254	2,584	3,940	-1,062							
$10,000 under $25,000	20,978	373,803	369,493	232,366	10,284	27,719	7,618	1,080	18,469	17,954	10,090	411	1,632	1,487
$25,000 under $50,000	23,382	869,746	856,684	530,827	19,207	65,189	69,246	885	31,557	31,315	19,832	640	1,939	1,342
$50,000 under $100,000	32,517	2,372,280	2,338,078	1,489,019	42,610	201,376	202,263	1,744	130,976	125,211	86,547	2,783	8,174	8,474
$100,000 under $200,000	30,569	4,346,673	4,310,526	2,946,848	59,803	344,654	387,036	1,552	213,875	211,655	151,255	2,889	13,763	17,573
$200,000 under $500,000	22,896	6,924,746	6,854,670	4,808,597	70,225	688,556	515,031	1,894	585,011	575,963	405,882	6,926	56,973	50,819
$500,000 under $1,000,000	5,276	3,573,533	3,530,904	2,640,270	32,469	325,984	204,358	633	422,170	415,721	325,783	4,303	30,641	26,5[illegible]
$1,000,000 under $5,000,000	2,320	4,027,054	3,978,192	3,145,606	29,283	343,594	162,325	235	408,950	401,244	309,651	3,761	34,487	22,367
$5,000,000 or more	122	1,349,935	1,335,228	1,038,248	7,983	148,244	43,439	7	64,653	62,961	49,561	457	5,556	4,266

Footnotes at end of table.

Table 3.4--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
	Wholesale and retail trade--Continued													
	Retail trade--Continued													
	General merchandise stores							Food stores						
								Total						
Total	4,562	920,061	905,481	613,105	9,082	101,223	62,524	22,769	5,305,375	5,273,839	4,241,574	46,502	349,353	227,970
Under $1,000[1]														
$1,000 under $2,500								813	3,677	3,609	2,644	288	108	-918
$2,500 under $5,000	932	11,734	11,469	6,647	339	300	1,661							
$5,000 under $10,000								1,429	25,854	25,778	17,535	581	1,790	468
$10,000 under $25,000														
$25,000 under $50,000	807	31,871	31,838	19,486	759	1,168	4,351	2,606	100,286	98,518	71,793	1,960	6,567	4,718
$50,000 under $100,000	761	53,039	50,224	38,271	527	2,902	5,495	5,635	409,398	405,910	303,884	6,248	20,503	25,266
$100,000 under $200,000	845	116,475	114,955	84,986	1,375	7,712	9,296	5,899	876,966	874,616	702,767	8,262	43,385	56,430
$200,000 under $500,000	911	263,114	260,666	186,253	2,263	19,274	17,943	4,247	1,325,357	1,317,687	1,049,938	11,073	89,450	68,487
$500,000 under $1,000,000	198	137,563	134,838	96,522	1,573	13,602	8,432	1,441	975,045	969,600	784,907	7,704	67,479	36,879
$1,000,000 under $5,000,000	101	176,589	173,093	123,168	1,507	19,462	10,105	668	1,133,565	1,125,240	921,652	7,876	85,400	31,449
$5,000,000 or more	7	129,676	128,398	57,772	739	36,803	5,241	31	455,227	452,881	386,454	2,510	34,671	5,191
	Food stores--Continued													
	Grocery stores							Other food stores						
Total	16,505	4,414,937	4,387,000	3,602,533	33,963	265,794	172,528	6,264	890,438	886,839	639,041	12,539	83,559	55,442
Under $1,000[1]	-	-	-	-	-	-	-							
$1,000 under $2,500	-	-	-	-	-	-	-	503	2,087	(*)	(*)	(*)	(*)	-944
$2,500 under $5,000														
$5,000 under $10,000	1,180	17,712	17,648	14,628	198	320	159	559	9,732	9,718	4,235	387	1,471	335
$10,000 under $25,000														
$25,000 under $50,000	1,691	68,396	67,748	53,556	924	2,527	3,053	915	31,890	30,770	18,237	1,036	4,040	1,665
$50,000 under $100,000	3,623	269,319	266,252	212,037	3,677	7,986	14,424	2,012	140,079	139,658	91,847	2,571	12,517	10,842
$100,000 under $200,000	4,691	689,608	687,650	570,251	5,725	28,810	38,352	1,208	187,358	186,966	132,516	2,537	14,575	18,078
$200,000 under $500,000	3,428	1,081,074	1,074,151	877,473	8,015	62,792	52,341	819	244,283	243,536	172,465	3,058	26,658	16,146
$500,000 under $1,000,000	1,262	854,271	849,249	694,998	6,184	54,184	31,247	179	120,774	120,351	89,909	1,520	13,295	5,632
$1,000,000 under $5,000,000	602	1,028,417	1,020,494	837,157	6,968	76,661	28,675	66	105,148	104,746	84,495	908	8,739	2,774
$5,000,000 or more	28	406,140	403,808	342,433	2,272	32,514	4,277	3	49,087	49,073	44,021	238	2,157	914
	Automotive dealers and service stations													
	Total							Motor vehicle dealers						
Total	32,541	6,513,384	6,461,587	5,153,960	43,226	420,672	325,939	7,383	2,934,244	2,906,317	2,470,442	12,531	178,494	104,486
Under $1,000[1]	(*)	(*)	(*)	(*)	(*)	(*)	(*)							
$1,000 under $2,500	684	1,282	1,277	1,587	175	13	-1,263	1,178	5,063	4,976	3,388	259	84	-1,147
$2,500 under $5,000	868	3,525	3,468	2,565	421	101	-252							
$5,000 under $10,000	1,428	10,838	10,829	7,540	146	299	-227							
$10,000 under $25,000	3,055	54,244	53,758	39,302	563	2,502	2,483	746	13,555	13,493	10,649	77	227	239
$25,000 under $50,000	3,228	115,231	113,768	87,131	1,463	3,858	7,868	684	24,828	24,620	19,534	188	583	1,465
$50,000 under $100,000	6,423	471,245	469,994	340,920	4,708	24,431	34,809	1,247	93,450	93,159	63,676	717	4,069	9,642
$100,000 under $200,000	8,221	1,147,527	1,142,635	865,428	10,960	57,045	85,465	745	98,634	98,339	72,459	886	3,723	14,001
$200,000 under $500,000	5,935	1,766,456	1,751,882	1,354,973	10,750	129,212	103,780	1,239	406,426	402,368	337,292	1,604	22,963	17,370
$500,000 under $1,000,000	1,300	901,346	893,244	733,396	4,983	59,039	37,322	782	556,737	551,698	474,967	2,121	28,184	19,169
$1,000,000 under $5,000,000	838	1,494,017	1,479,442	1,263,668	6,794	95,401	44,223	706	1,275,053	1,263,110	1,097,065	5,094	76,546	34,335
$5,000,000 or more	65	547,468	541,150	457,352	2,206	48,755	12,353	56	460,498	454,554	391,412	1,585	42,115	9,412
	Gasoline service stations							Other automotive dealers						
Total	19,037	2,753,175	2,735,251	2,081,494	22,580	174,747	172,690	6,121	825,965	820,019	602,024	8,115	67,431	48,763
Under $1,000[1]	-	-	-	-	-	-	-							
$1,000 under $2,500								1,180	4,534	4,528	4,193	212	(*)	-1,406
$2,500 under $5,000	1,118	6,253	6,210	4,209	328	332	189							
$5,000 under $10,000														
$10,000 under $25,000	1,746	31,382	31,013	24,162	258	1,452	1,518	563	9,307	9,252	4,491	228	823	726
$25,000 under $50,000	1,862	67,364	66,826	50,801	1,058	2,448	5,214	682	23,039	22,322	16,796	217	827	1,189
$50,000 under $100,000	4,060	298,547	297,841	218,926	3,120	13,974	25,703	1,116	79,248	78,994	58,318	871	6,388	-536
$100,000 under $200,000	6,060	854,473	850,851	654,919	7,541	40,183	57,159	1,416	194,420	193,445	138,050	2,533	13,139	14,305
$200,000 under $500,000	3,771	1,080,029	1,070,819	811,553	6,825	83,305	65,809	925	280,001	278,695	206,128	2,321	22,944	20,601
$500,000 under $1,000,000	339	220,636	218,954	168,579	1,769	17,709	10,448	179	123,973	122,592	89,850	1,093	13,146	7,705
$1,000,000 under $5,000,000	74	123,107	121,543	92,151	1,148	10,624	5,478	60	111,443	110,191	84,198	640	10,151	6,179
$5,000,000 or more	7	71,384	71,194	56,194	533	4,720	1,172							

Footnotes at end of table.

Table 3.4--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
	Wholesale and retail trade--Continued													
	Retail trade--Continued													
	Apparel and accessory stores							Furniture and home furnishings stores						
Total	11,248	1,253,521	1,233,278	782,844	10,762	119,572	128,635	10,966	1,553,851	1,523,332	988,305	15,830	152,065	149,048
Under $1,000[1]														
$1,000 under $2,500	992	2,779	2,771	1,863	70	(*)	-500	1,056	4,033	2,451	1,976	109	254	208
$2,500 under $5,000														
$5,000 under $10,000	992	7,016	6,558	3,840	121	406	-385	621	4,277	4,249	2,302	46	249	646
$10,000 under $25,000	1,613	29,957	29,662	21,944	388	1,537	-1,158	1,703	28,802	28,772	19,480	509	2,552	-849
$25,000 under $50,000	1,600	59,744	58,975	41,172	923	2,943	982	1,736	63,179	62,573	38,437	840	4,712	4,391
$50,000 under $100,000	2,114	155,292	154,031	99,043	1,300	10,290	17,700	1,388	101,357	99,140	61,832	1,418	7,149	11,800
$100,000 under $200,000	2,282	326,679	321,549	197,957	2,613	24,944	38,565	2,209	317,575	312,877	194,162	3,826	23,326	48,440
$200,000 under $500,000	1,358	399,955	392,127	247,761	3,260	43,274	48,588	1,777	562,063	552,072	361,215	5,072	57,393	49,202
$500,000 under $1,000,000	232	155,853	152,954	95,401	1,241	20,490	15,510	353	243,448	237,597	159,676	2,078	27,717	20,133
$1,000,000 under $5,000,000	65	116,246	114,651	73,863	846	15,610	9,333	123	229,117	223,601	149,225	1,932	28,713	15,077
$5,000,000 or more														
	Eating places							Drinking places						
Total	22,167	2,178,818	2,140,956	1,014,396	56,422	457,575	165,385	10,836	665,995	647,743	310,681	22,442	92,602	63,748
Under $1,000[1]								-	-	-	-	-	-	-
$1,000 under $2,500	1,179	3,367	2,980	1,923	212	356	-1,031	(*)	(*)	(*)	(*)	(*)	-	(*)
$2,500 under $5,000								-	-	-	-	-	-	-
$5,000 under $10,000	949	9,066	6,954	3,335	805	2,020	-1,007	683	5,199	4,916	2,842	178	378	-165
$10,000 under $25,000	4,396	78,439	78,086	42,236	3,188	9,788	1,997	2,358	43,568	42,513	23,035	1,638	3,174	2,326
$25,000 under $50,000	4,487	165,871	163,251	81,636	4,921	24,028	14,022	3,262	129,073	125,942	64,040	3,749	12,800	12,998
$50,000 under $100,000	5,167	379,205	370,345	186,732	10,752	62,591	27,818	2,998	218,272	213,925	104,034	7,316	26,542	19,274
$100,000 under $200,000	3,267	447,895	444,233	208,277	12,058	95,699	34,328	1,137	157,055	150,742	65,486	6,610	26,493	18,788
$200,000 under $500,000	2,251	673,909	668,462	309,427	14,279	155,310	54,690	302	87,175	84,144	37,637	2,505	18,669	8,646
$500,000 under $1,000,000	390	256,173	248,558	110,203	5,332	62,018	24,325	31	21,051	20,977	10,887	377	3,952	1,772
$1,000,000 under $5,000,000	81	164,893	158,087	70,627	4,875	45,765	10,243	3	4,516	4,498	2,682	43	594	15[illegible]
$5,000,000 or more								-	-	-	-	-	-	-
	Liquor stores							Other retail trade						
Total	4,612	838,233	833,845	664,795	7,490	40,399	46,932	32,406	2,837,520	2,800,230	1,759,718	42,946	264,116	292,168
Under $1,000[1]	-	-	-	-	-	-	-	3,041	11,744	1,182	958	317	30	7,[illegible]68
$1,000 under $2,500	-	-	-	-	-	-	-	2,609	4,760	4,560	3,363	356	250	-2,398
$2,500 under $5,000	-	-	-	-	-	-	-	1,818	6,789	6,644	4,234	654	308	-1,490
$5,000 under $10,000	(*)	(*)	(*)	(*)	-	(*)	(*)	3,165	22,277	22,229	12,782	940	486	18
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	4,474	77,021	75,695	47,205	2,658	4,170	-323
$25,000 under $50,000	1,234	64,850	63,695	49,220	949	5,891	4,306	4,046	145,227	143,885	86,248	3,566	6,247	16,444
$50,000 under $100,000								5,778	416,353	412,222	239,588	6,995	33,780	49,401
$100,000 under $200,000	1,324	183,744	183,608	141,390	2,166	9,333	6,959	3,833	558,882	553,656	335,140	9,644	42,954	71,132
$200,000 under $500,000	1,283	391,430	389,247	311,591	3,282	15,690	24,819	2,938	870,276	862,420	543,920	10,815	103,311	88,207
$500,000 under $1,000,000	168	112,490	112,120	91,876	636	5,355	6,752	530	348,394	345,295	231,619	4,242	35,691	31,656
$1,000,000 under $5,000,000	44	76,275	75,732	63,518	361	3,782	4,268	167	280,486	277,652	194,561	3,096	28,377	20,464
$5,000,000 or more	-	-	-	-	-	-	-	7	95,311	94,790	60,100	263	8,462	11,029
	Finance, insurance, and real estate													
	Total							Finance						
								Total						
Total	375,752	21,692,961	19,277,362	2,738,657	3,357,977	1,442,466	-949,200	92,854	3,564,845	1,973,919	205,621	49,880	576,644	356,103
Under $1,000[1]	86,268	17,784	9,863	494	26,608	10,193	-1,234,504	52,623	7,855	757	170	5,995	629	-595,665
$1,000 under $2,500	36,525	62,806	43,674	605	24,269	623	-111,412	10,473	17,503	1,743	331	1,631	225	-26,011
$2,500 under $5,000	42,030	153,663	119,705	1,193	38,870	2,168	-114,792	7,725	27,783	1,783	2	1,508	648	-31,783
$5,000 under $10,000	48,740	351,232	286,693	7,684	80,612	7,592	-65,707	6,892	49,863	5,769	2,676	2,908	509	-5,536
$10,000 under $25,000	60,433	962,546	838,634	24,901	193,138	14,939	36,724	6,176	95,464	12,658	1,491	3,611	2,586	22,442
$25,000 under $50,000	39,021	1,384,868	1,201,527	49,373	262,637	40,389	122,555	4,186	143,275	28,478	1,526	4,240	3,218	59,554
$50,000 under $100,000	26,188	1,872,244	1,689,665	115,330	370,078	65,960	70,701	1,811	126,365	24,969	4,014	1,382	2,227	63,912
$100,000 under $200,000	18,003	2,554,690	2,312,301	226,923	519,357	104,792	10,760	1,494	216,568	54,781	25,801	3,547	8,519	65,2[illegible]
$200,000 under $500,000	12,374	3,782,762	3,474,177	341,712	770,983	223,552	-159,576	809	249,552	85,090	2,304	8,220	13,936	77,06[illegible]
$500,000 under $1,000,000	3,713	2,546,471	2,355,415	303,776	475,457	175,050	-126,487	277	191,843	96,019	8,488	1,716	14,486	35,864
$1,000,000 under $5,000,000	2,218	4,143,275	3,762,412	936,938	486,105	294,497	933	297	612,170	402,362	66,330	6,322	96,376	179,713
$5,000,000 or more	239	3,860,620	3,183,296	729,728	109,863	502,711	621,605	91	1,826,604	1,259,510	92,488	8,800	433,335	451,24[illegible]

Footnotes at end of table.

Table 3.4--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
	Finance, insurance, and real estate--Continued													
	Finance--Continued													
	Banking, and credit agencies other than banks							Security, commodity brokers, and services						
Total	2,426	155,047	86,838	6,596	2,495	31,733	37,447	3,954	2,134,537	1,566,551	8,863	13,809	522,570	478,5[illegible]
Under $1,000[1]								1,847	273	100	-	28	75	-16,492
$1,000 under $2,500	1,229	2,188	131	-	423	-	811	515	1,438	551	-	-	(*)	-3,613
$2,500 under $5,000														
$5,000 under $10,000	509	6,539	1,295	-	100	(*)	2,143	496	5,613	3,743	213	(*)	(*)	2,15[illegible]
$10,000 under $25,000														
$25,000 under $50,000	496	26,492	10,759	(*)	306	2,073	13,110	559	41,867	33,352	-	94	5,709	-3,519
$50,000 under $100,000														
$100,000 under $200,000								189	59,425	48,631	-	2,851	7,309	21,771
$200,000 under $500,000	177	47,172	25,557	2,161	720	5,512	16,144	111	79,880	69,115	883	535	10,333	31,065
$500,000 under $1,000,000														
$1,000,000 under $5,000,000	15	72,656	49,096	4,420	946	24,141	5,239	163	346,661	297,281	117	1,987	86,393	59,500
$5,000,000 or more								74	1,599,380	1,113,778	7,650	7,946	412,366	387,698
	Finance--Continued													
	Holding and investment companies							Insurance agents, brokers, and service						
Total	86,474	1,275,261	320,530	190,162	33,576	22,391	-159,911	9,650	1,342,002	1,295,967	182,450	10,032	128,740	373,284
Under $1,000[1]	50,388	7,481	610	170	5,967	554	-578,823							
$1,000 under $2,500	9,913	16,608	1,610	331	1,211	210	-23,233	1,133	2,529	2,374	-	56	180	1,208
$2,500 under $5,000	6,929	25,153	1,281	2	1,505	648	-32,109							
$5,000 under $10,000	6,520	47,261	4,232	2,669	2,885	509	-5,677	1,258	9,494	8,784	481	160	1,632	793
$10,000 under $25,000	5,543	85,914	9,157	1,285	3,166	2,209	18,283	1,687	29,787	29,297	2,218	497	3,141	16,138
$25,000 under $50,000	3,691	125,850	15,384	1,511	4,001	1,377	51,156	2,048	73,156	68,895	8,317	1,336	9,125	27,929
$50,000 under $100,000	1,425	99,658	11,430	4,014	1,271	520	51,742	1,926	146,072	143,587	26,604	2,104	17,548	54,829
$100,000 under $200,000	1,223	178,843	32,695	25,306	3,205	3,120	72,947	714	103,041	102,568	8,900	1,204	14,599	35,270
$200,00 under $500,000	566	174,092	26,575	1,590	5,108	4,138	50,092	716	209,102	202,220	39,856	3,618	37,715	57,500
$500,000 under $1,000,000	140	94,324	15,839	6,653	1,014	2,295	57,188	104	71,655	70,816	26,734	519	10,308	15,349
$1,000,000 under $5,000,000	121	242,245	90,743	61,793	4,228	6,016	117,764	54	93,434	90,620	26,541	379	15,776	19,208
$5,000,000 or more	15	177,832	110,974	84,838	15	795	60,759	10	603,732	576,806	42,799	159	18,716	145,060
	Real estate													
	Total							Operators of buildings						
Total	273,248	16,786,114	16,007,476	2,350,586	3,298,065	737,032	-1,678,587	224,310	12,815,494	12,360,562	135,517	3,187,814	570,140	-1,836,408
Under $1,000[1]	33,504	9,857	9,044	324	20,613	9,564	-638,782	22,296	7,623	7,168	-	17,024	7,803	-437,099
$1,000 under $2,500	25,494	44,412	41,138	274	22,592	374	-85,442	22,211	38,667	36,055	5	21,050	311	-73,520
$2,500 under $5,000	33,871	124,314	116,403	1,191	37,352	1,364	-84,233	27,896	103,010	98,485	382	33,103	825	-71,313
$5,000 under $10,000	40,590	291,875	272,140	4,527	77,544	5,451	-60,964	33,437	240,399	227,954	179	71,272	4,023	-63,132
$10,000 under $25,000	52,570	837,295	796,679	21,192	189,030	9,212	-1,856	45,707	725,154	699,695	2,861	179,597	7,022	-16,662
$25,000 under $50,000	32,787	1,168,437	1,104,154	39,530	257,061	28,046	35,072	27,867	995,666	951,610	5,940	246,384	17,350	-4,930
$50,000 under $100,000	22,451	1,599,807	1,521,109	84,712	366,592	46,185	-8,040	18,698	1,330,694	1,283,856	7,683	353,627	31,750	-117,083
$100,000 under $200,000	15,795	2,235,081	2,154,952	192,222	514,606	81,674	-89,809	13,042	1,834,172	1,784,054	23,631	502,194	62,814	-170,434
$200,000 under $500,000	10,849	3,324,108	3,186,867	299,552	759,145	171,901	-294,143	9,018	2,753,187	2,663,301	19,089	742,363	138,106	-368,984
$500,000 under $1,000,000	3,332	2,282,973	2,188,580	268,554	473,222	150,256	-237,700	2,769	1,889,663	1,819,123	16,592	467,357	134,382	-261,557
$1,000,000 under $5,000,000	1,867	3,437,671	3,269,430	844,067	479,404	182,345	-197,988	1,299	2,280,857	2,197,179	42,015	459,303	141,774	-238,703
$5,000,000 or more	138	1,430,284	1,346,980	594,441	100,904	50,660	25,298	70	616,402	592,082	17,140	94,540	23,980	-12,991
	Lessors, other than buildings							Real estate agents, brokers, and managers						
Total	24,701	294,705	251,797	18,766	47,178	8,572	-31,940	9,721	784,587	728,893	298,031	23,763	54,691	82,775
Under $1,000[1]	5,103	1,867	1,634	287	1,707	150	-33,586	2,333	229	166	37	1,610	-	-57,729
$1,000 under $2,500	2,696	4,727	4,194	137	1,404	19	-9,901	483	882	783	113	138	41	-126
$2,500 under $5,000	4,853	17,260	15,582	576	3,529	412	-5,979	581	2,236	1,790	97	640	11	-663
$5,000 under $10,000	5,396	38,922	32,789	1,294	6,048	1,208	256	790	5,452	4,863	820	135	206	555
$10,000 under $25,000	4,144	65,835	55,162	4,445	8,457	793	5,563	1,058	17,523	16,529	1,780	795	433	2,902
$25,000 under $50,000	1,701	57,334	48,556	6,414	7,220	1,395	4,318	1,107	41,743	39,290	6,295	1,797	4,702	9,480
$50,000 under $100,000								1,784	127,784	120,794	25,748	4,709	7,237	45,292
$100,000 under $200,000	785	91,281	78,575	3,591	16,733	3,235	6,924	825	122,588	112,860	23,639	2,376	7,310	40,908
$200,000 under $500,000								577	169,062	156,261	59,558	3,262	13,492	30,201
$500,000 under $1,000,000	19	11,318	10,878	2,019	662	973	1,089	111	76,118	71,144	36,819	2,198	7,412	7,783
$1,000,000 under $5,000,000	4	6,161	4,427	3	1,418	387	-624	66	133,679	122,956	74,480	4,989	12,082	8,829
$5,000,000 or more	-	-	-	-	-	-	-	6	87,291	81,457	68,645	1,114	1,765	-4,657

Footnotes at end of table.

Table 3.4--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
	Finance, insurance, and real estate--Continued							Services						
	Real estate--Continued													
	Other real estate							Total						
Total	14,516	2,891,328	2,666,224	1,898,272	39,310	103,629	106,986	172,864	21,448,386	20,990,765	2,453,020	885,638	5,232,642	6,462,732
Under $1,000[1]	3,772	138	76		272	1,611	-110,368	12,170	127,882	3,307	1,187	17,060	21,423	-33,176
$1,000 under $2,500	(*)	(*)	(*)	(*)	-	(*)	(*)	8,289	16,111	13,360	3,435	8,010	2,433	-20,680
$2,500 under $5,000	541	1,808	546	136	80	116	-6,278	10,911	45,358	39,907	6,258	9,708	5,488	-14,585
$5,000 under $10,000	967	7,102	6,534	2,234	89	14	1,357	16,323	130,039	120,666	20,725	13,324	10,359	3,843
$10,000 under $25,000	1,661	28,783	25,293	12,106	181	964	6,341	30,219	530,965	506,653	90,660	43,504	63,648	100,177
$25,000 under $50,000	2,112	73,694	64,698	20,881	1,660	4,599	26,204	24,239	892,440	880,214	158,435	52,101	128,316	224,088
$50,000 under $100,000	1,539	112,938	96,237	49,527	3,709	6,748	19,400	26,700	1,953,300	1,912,152	329,702	108,860	329,297	555,817
$100,000 under $200,000	1,659	241,293	222,226	144,267	2,681	9,727	38,078	22,583	3,272,965	3,239,503	387,652	124,520	604,908	1,216,215
$200,000 under $500,000	1,168	375,997	344,764	219,753	8,689	19,341	43,706	15,695	4,756,779	4,698,084	491,234	146,953	998,796	1,798,675
$500,000 under $1,000,000	433	305,874	287,435	213,124	3,005	7,489	14,985	3,647	2,516,365	2,474,731	248,232	89,532	639,878	821,631
$1,000,000 under $5,000,000	498	1,016,974	944,868	727,569	13,694	28,102	32,510	1,865	3,610,274	3,555,046	426,515	146,455	1,020,834	1,030,174
$5,000,000 or more	62	726,591	673,441	508,656	5,250	24,915	42,946	223	3,595,908	3,547,142	288,985	125,611	1,407,262	780,553
	Services--Continued													
	Hotels and other lodging places													
	Total							Motels, motor hotels, and tourist courts						
Total	13,324	1,528,532	1,449,640	261,029	197,464	324,054	-76,980	5,879	756,739	722,775	105,510	91,636	152,413	6,308
Under $1,000[1]	1,161	8,093	285	28	3,566	1,019	-43,838							
$1,000 under $2,500	626	1,141	1,134		627	40	-552	934	4,039	1,311	35	1,229	408	-27,319
$2,500 under $5,000	970	3,433	3,376	86	1,630	49	-4,851							
$5,000 under $10,000	1,884	13,341	13,271	1,460	3,777	609	-4,984	716	5,340	5,289	755	1,088	199	-257
$10,000 under $25,000	2,093	37,905	36,931	5,060	7,449	2,372	-4,385	939	17,012	16,683	1,069	3,180	866	-105
$25,000 under $50,000	2,098	81,185	76,558	9,501	11,501	9,484	6,353	743	25,909	25,178	2,306	3,459	2,629	3,562
$50,000 under $100,000	1,767	136,936	130,835	10,943	27,367	15,860	-5,348	924	70,447	67,126	6,034	11,299	10,301	2,265
$100,000 under $200,000	1,300	186,228	179,772	8,003	33,303	26,185	9,675	769	112,204	107,608	4,208	16,846	15,728	12,319
$200,000 under $500,000	926	303,209	287,742	60,974	34,854	57,620	1,939	566	177,770	169,890	15,899	21,208	37,172	10,754
$500,000 under $1,000,000	277	209,421	196,002	37,039	19,913	52,967	-840	164	119,771	113,306	21,872	11,640	28,406	4,210
$1,000,000 under $5,000,000	205	398,121	381,907	87,140	43,707	105,577	-23,917	124	224,247	216,384	5[illegible],332	21,687	56,704	879
$5,000,000 or more	17	149,519	141,827	40,795	9,770	52,272	-6,232							
	Hotels and other lodging places--Continued							Personal services						
	Other lodging places							Total						
Total	7,445	771,793	726,865	155,519	105,828	171,641	-83,288	26,798	1,098,947	1,082,898	274,431	52,621	266,058	191,862
Under $1,000[1]								1,069	1,067	583	462	147	185	-592
$1,000 under $2,500	1,108	6,134	1,031	14	3,341	663	-19,874	999	3,750	1,775	419	224	964	433
$2,500 under $5,000	715	2,494	2,453	65	1,253	37	-2,048	2,297	8,833	8,562	1,045	746	775	1,796
$5,000 under $10,000	1,168	8,001	7,982	705	2,689	410	-4,727	3,846	29,660	29,024	3,473	1,421	2,186	9,455
$10,000 under $25,000	1,154	20,893	20,248	3,991	4,269	1,506	-4,280	8,268	137,786	133,635	19,036	8,548	20,499	30,213
$25,000 under $50,000	1,355	55,276	51,380	7,195	8,042	6,855	2,791	5,172	183,903	182,774	27,663	10,039	46,381	31,471
$50,000 under $100,000	843	66,489	63,709	4,909	16,068	5,559	-7,613	2,996	208,271	206,341	46,089	11,278	52,206	39,533
$100,000 under $200,000	531	74,024	72,164	3,795	16,457	10,457	-2,644	1,312	195,509	193,427	55,873	7,462	44,686	38,638
$200,000 under $500,000	360	125,439	117,852	45,075	13,646	20,448	-8,815	733	224,706	222,324	80,133	8,505	64,941	30,808
$500,000 under $1,000,000	113	89,650	82,696	15,167	8,273	24,561	-5,050	85	58,168	57,774	21,514	2,593	17,092	6,344
$1,000,000 under $5,000,000	83	184,654	176,232	38,765	22,971	51,453	-24,453	21	47,294	46,479	18,724	1,658	16,143	3,26[illegible]
$5,000,000 or more	15	138,739	131,118	35,838	8,819	49,692	-6,575							
	Personal services--Continued													
	Laundries, dry cleaning, and garment services							Beauty shops						
Total	10,052	414,574	407,762	113,462	29,123	114,061	45,439	7,109	178,735	175,810	25,433	4,183	58,61[illegible]	35,507
Under $1,000[1]														
$1,000 under $2,500	624	1,230	786	195	134	122	163	1,117	5,122	3,112	697	196	1,151	808
$2,500 under $5,000	808	3,340	3,146	362	576	231	-66							
$5,000 under $10,000	1,550	12,466	11,842	1,414	911	974	3,628	806	6,138	6,133	534	136	354	2,034
$10,000 under $25,000	3,104	53,483	51,539	6,484	5,700	5,798	7,173	2,482	39,258	38,756	6,536	1,006	8,932	7,510
$25,000 under $50,000	2,052	72,864	72,151	15,286	7,400	13,733	7,088	1,940	69,099	68,741	4,717	1,549	23,507	13,688
$50,000 under $100,000	1,196	81,298	79,801	17,290	6,758	21,558	10,954							
$100,000 under $200,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)							
$200,000 under $500,000	220	65,277	64,420	32,633	2,709	22,164	6,263	764	59,118	59,068	12,949	1,296	24,6[illegible]	11,467
$500,000 under $1,000,000	41	29,078	28,912	11,427	1,625	11,050	933							
$1,000,000 under $5,000,000	11	29,80[illegible]	29,566	10,905	1,294	11,852	1,082	-	-	-	-	-	-	-
$5,000,000 or more														

Footnotes at end of table.

TABLE 3.--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industries, size of business receipts	Number of partnerships	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
	Services--Continued													
	Personal services--Continued							Business services						
	Other personal services													
Total	5,578	410,760	405,265	132,793	17,153	63,011	82,617	23,325	1,425,254	1,366,648	336,237	313,451	210,036	97,416
Under $1,000[1]	1,072	1,761	1,686	664	182	296	-359	3,936	13,301	801	371	6,753	1,437	-14,628
$1,000 under $2,500								1,556	2,918	2,697	189	1,539	75	-1,692
$2,500 under $5,000								1,821	6,729	6,544	1,488	4,137	3,328	-8,856
$5,000 under $10,000	683	4,833	4,829	1,418	210	211	1,136	3,161	28,398	23,325	3,406	3,787	2,014	-1,659
$10,000 under $25,000	932	16,305	15,378	5,010	986	3,600	1,372	3,969	72,299	64,229	8,087	12,274	7,196	13,801
$25,000 under $50,000	558	19,023	18,993	6,044	640	2,050	3,801	3,568	130,973	129,962	14,557	16,958	17,575	24,201
$50,000 under $100,000	994	71,902	71,480	20,181	3,049	8,978	17,134	2,345	168,070	160,927	31,211	32,594	21,679	31,547
$100,000 under $200,000	860	128,832	126,884	37,881	5,442	18,107	30,271	1,892	261,495	254,261	69,103	31,522	50,919	40,802
$200,000 under $500,000	427	124,515	122,998	45,025	5,366	21,175	21,962	760	216,014	212,473	49,420	37,493	38,987	17,949
$500,000 under $1,000,000	43	28,285	28,058	10,059	968	5,628	5,326	201	145,709	138,850	37,998	34,097	28,327	6,657
$1,000,000 under $5,000,000	9	15,304	14,959	6,511	310	2,966	1,974	99	209,719	206,206	75,026	54,424	29,880	13,913
$5,000,000 or more	-	-	-	-	-	-	-	17	169,629	166,373	45,381	77,873	8,619	-24,619
	Automobile repair and services													
	Total							Automobile repair shops						
								Total						
Total	19,431	1,048,223	1,031,942	484,580	51,682	153,041	155,310	13,863	757,091	751,166	397,225	14,384	111,471	133,154
Under $1,000[1]	765	2,205	249	88	245	673	-724							
$1,000 under $2,500	1,055	1,520	1,514	512	1,021	19	-1,198	1,426	3,070	2,814	1,050	146	19	-66
$2,500 under $5,000	1,380	5,949	5,227	678	1,064	221	-961							
$5,000 under $10,000	1,632	15,059	12,936	4,664	807	1,129	2,608	1,242	9,995	9,912	4,635	155	754	1,868
$10,000 under $25,000	3,859	66,388	66,070	24,128	4,395	3,350	14,491	2,737	48,858	48,834	21,398	1,842	2,167	11,000
$25,000 under $50,000	4,217	155,302	154,473	61,848	4,855	13,086	33,842	3,350	122,904	122,465	52,227	2,661	9,674	31,685
$50,000 under $100,000	4,374	305,281	302,417	132,868	11,367	41,573	61,924	3,476	242,892	240,913	120,245	4,427	32,624	46,832
$100,000 under $200,000	1,364	193,493	191,850	105,537	5,964	33,491	29,225	1,185	170,425	168,848	97,523	2,695	30,929	27,280
$200,000 under $500,000	690	213,001	209,016	108,160	15,071	45,230	11,110	398	116,974	115,754	70,295	1,885	28,055	11,392
$500,000 under $1,000,000	78	53,198	52,288	30,352	3,618	8,920	3,146	44	28,803	28,561	20,142	302	5,225	2,487
$1,000,000 under $5,000,000	17	36,827	35,902	15,745	3,275	5,349	1,847	5	13,170	13,065	9,710	271	2,024	676
$5,000,000 or more														
	Automobile repair shops--Continued													
	General automobile repair shops							Other automobile repair						
Total	7,547	382,505	379,471	204,188	7,140	47,013	75,471	6,316	374,586	371,695	193,037	7,244	64,458	57,683
Under $1,000[1]	1,116	2,162	2,007	985	136	19	-350	868	5,337	5,155	1,957	113	(*)	1,078
$1,000 under $2,500														
$2,500 under $5,000														
$5,000 under $10,000	684	5,566	5,564	2,743	52	532	1,074							
$10,000 under $25,000	1,435	26,184	26,175	12,459	727	1,326	6,183	1,302	22,674	22,659	8,939	1,115	841	4,817
$25,000 under $50,000	1,799	63,981	63,763	25,867	1,267	2,342	20,960	1,551	58,923	58,702	26,360	1,394	7,332	10,725
$50,000 under $100,000	1,676	120,141	118,562	60,335	2,182	16,002	22,897	1,800	122,751	122,351	59,910	2,245	16,622	23,935
$100,000 under $200,000	620	87,663	87,545	51,183	1,480	13,924	17,015	(*)	(*)	(*)	(*)	(*)	(*)	(*)
$200,000 under $500,000	195	56,324	55,526	35,345	1,149	10,420	6,361	203	60,650	60,228	34,950	736	17,635	5,031
$500,000 under $1,000,000	22	20,484	20,329	15,271	147	2,448	1,331	23	14,306	14,180	9,823	216	3,245	1,302
$1,000,000 under $5,000,000								4	7,183	7,117	4,758	210	1,556	530
$5,000,000 or more								-	-	-	-	-	-	-
	Automobile repair and services--Continued													
	Automobile parking and other services							Miscellaneous repair services						
Total	5,568	291,132	280,776	87,355	37,298	41,570	22,156	11,401	440,861	439,063	208,373	8,068	74,310	85,037
Under $1,000[1]	828	2,555	744	23	1,192	(*)	-1,413	(*)	(*)	(*)	(*)	(*)	-	(*)
$1,000 under $2,500								930	1,465	1,346	1,640	213	216	-1,486
$2,500 under $5,000	946	4,049	3,432	205	992	221	-1,404	993	3,612	3,479	1,295	193	236	-124
$5,000 under $10,000	1,512	22,594	20,260	2,759	3,205	1,558	4,231	1,430	10,860	10,564	4,896	776	670	543
$10,000 under $25,000								2,858	51,249	51,155	18,384	950	4,305	11,444
$25,000 under $50,000	867	32,398	32,008	9,621	2,194	3,412	2,157	1,862	68,993	68,950	26,328	1,465	7,543	16,766
$50,000 under $100,000	898	62,389	61,504	12,623	6,940	8,949	15,092	1,993	138,469	137,907	63,672	2,033	24,217	27,239
$100,000 under $200,000	471	119,095	116,264	45,879	16,455	19,737	1,663	634	86,187	86,172	44,390	1,154	18,421	19,835
$200,000 under $500,000								177	54,437	54,138	31,669	886	11,178	9,827
$500,000 under $1,000,000	34	24,395	23,727	10,210	3,316	3,695	659	24	16,658	16,530	10,132	192	5,187	2,055
$1,000,000 under $5,000,000	12	23,657	22,837	6,035	3,004	3,325	1,171	4	8,715	8,680	5,894	94	2,337	840
$5,000,000 or more	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 3.4--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
	Services--Continued													
	Amusement and recreation services, including motion pictures							Medical and health services						
								Total						
Total	13,039	1,046,123	984,631	209,856	90,786	199,075	12,647	18,876	4,446,904	4,396,136	272,770	58,451	1,082,777	1,777,811
Under $1,000[1]	1,664	8,734	535	21	4,931	1,377	-11,841	606	15,638	99	-	320	2,572	6,565
$1,000 under $2,500	1,196	2,282	1,918	228	3,976	501	-14,305	694	1,842	1,775	(*)	194	378	-837
$2,500 under $5,000	1,439	5,948	5,339	710	1,444	285	-3,559							
$5,000 under $10,000	1,682	12,752	12,149	1,217	2,070	815	-6,206	808	6,061	6,000	651	120	639	2,980
$10,000 under $25,000	2,702	45,393	41,451	8,362	5,911	4,660	2,483	1,246	25,363	23,240	3,066	1,051	5,269	2,446
$25,000 under $50,000	1,214	45,841	43,793	8,030	3,173	3,552	5,251	1,701	63,008	62,830	4,803	1,783	8,614	19,815
$50,000 under $100,000	1,520	116,272	110,953	18,045	11,501	35,091	-19,678	2,301	167,656	165,347	13,190	2,676	24,967	74,499
$100,000 under $200,000	844	123,786	121,490	27,954	16,254	14,311	5,081	5,150	750,048	744,076	46,652	10,763	133,269	367,293
$200,000 under $500,000	523	172,996	162,934	31,422	9,732	34,002	16,420	5,066	1,504,479	1,497,920	69,711	18,686	281,484	789,392
$500,000 under $1,000,000	148	108,623	100,947	21,087	5,653	24,140	7,778	885	601,231	596,881	26,307	11,157	152,748	232,534
$1,000,000 under $5,000,000	83	191,944	176,432	36,061	15,298	45,282	2,290	386	747,798	742,710	68,736	8,707	243,633	202,766
$5,000,000 or more	24	211,552	206,690	56,719	10,843	35,059	28,933	33	563,780	555,258	39,609	2,994	229,204	80,358
	Medical and health services--Continued													
	Offices of physicians							Other medical and health services						
Total	10,329	2,923,069	2,891,746	38,472	20,555	607,712	1,450,213	8,547	1,523,835	1,504,390	234,298	37,896	475,065	327,598
Under $1,000[1]														
$1,000 under $2,500	527	12,740	451	-	(*)	2,000	5,700							
$2,500 under $5,000								1,085	7,397	4,080	696	406	1,343	719
$5,000 under $10,000	930	10,896	10,835	(*)	(*)	3,851	1,482							
$10,000 under $25,000								812	17,871	15,748	3,016	840	1,664	3,253
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,266	45,661	45,632	4,649	1,468	7,160	10,282
$50,000 under $100,000	871	66,834	65,012	239	977	7,734	40,084	1,430	100,822	100,335	12,951	1,699	17,233	34,415
$100,000 under $200,000	2,825	411,476	408,046	10,418	3,444	60,965	247,079	2,325	338,572	336,030	36,234	7,319	72,304	120,214
$200,000 under $500,000	3,906	1,144,208	1,141,249	11,058	9,411	184,694	681,153	1,160	360,271	356,671	58,653	9,275	46,790	108,234
$500,000 under $1,000,000	596	401,217	400,030	6,411	2,767	73,896	210,108	289	200,014	196,851	19,896	8,390	78,852	22,426
$1,000,000 under $5,000,000	225	433,345	430,421	7,486	2,907	108,120	178,045	161	314,453	312,289	61,250	5,800	135,513	24,721
$5,000,000 or more	14	425,006	418,504	2,656	295	164,998	77,029	19	138,774	136,754	36,953	2,699	64,206	3,324
	Legal services							Engineering and architectural services						
Total	26,075	5,931,831	5,830,285	94,659	63,314	1,233,960	3,083,175	6,288	1,391,545	1,369,475	274,878	12,753	450,641	264,647
Under $1,000[1]	815	56,658	27	-	624	9,983	27,525	557	9,313	135	71	112	1,074	1,803
$1,000 under $2,500														
$2,500 under $5,000	1,119	4,224	4,054	80	146	573	292	701	3,583	3,304	666	77	(*)	-735
$5,000 under $10,000														
$10,000 under $25,000	2,250	43,153	42,082	198	1,184	9,575	13,019	915	15,587	15,583	1,488	259	1,430	6,356
$25,000 under $50,000	2,419	92,571	90,647	1,526	1,135	13,288	50,858	931	32,918	32,898	2,820	637	3,474	18,138
$50,000 under $100,000	6,534	499,381	488,293	9,296	6,018	69,567	263,682	879	62,041	61,701	3,026	404	12,266	22,311
$100,000 under $200,000	6,543	945,018	939,827	16,541	10,080	146,420	520,808	1,090	161,521	160,986	14,674	2,802	38,547	48,424
$200,000 under $500,000	4,351	1,315,859	1,308,466	17,015	13,371	231,478	704,661	693	211,140	209,524	39,620	2,342	61,294	34,818
$500,000 under $1,000,000	1,218	830,560	825,858	12,049	7,935	179,132	437,624	314	213,968	212,071	43,399	1,667	69,200	41,223
$1,000,000 under $5,000,000	746	1,417,832	1,409,779	16,341	15,228	363,316	720,680	183	350,791	346,171	103,330	2,353	127,806	49,466
$5,000,000 or more	80	726,575	721,252	27,613	7,593	210,628	344,026	25	330,683	327,102	65,784	2,100	135,211	42,343
	Accounting, auditing, and bookkeeping services													
	Total							Certified public accountants						
Total	10,046	2,958,550	2,918,220	17,522	32,551	1,215,430	845,686	7,273	2,728,353	2,695,838	16,711	29,120	1,116,270	748,779
Under $1,000[1]	542	12,381	176	16	221	2,983	6,194							
$1,000 under $2,500														
$2,500 under $5,000	933	2,610	2,569	-	107	167	-1,066	1,146	15,792	7,827	-	366	3,561	3,355
$5,000 under $10,000	682	5,214	5,138	242	216	1,609	643							
$10,000 under $25,000	1,055	16,0[illegible]6	16,089	181	590	2,097	6,424							
$25,000 under $50,000	620	23,289	22,874		371	3,974	11,772	(*)	(*)	(*)	-	(*)	(*)	(*
$50,000 under $100,000	1,681	130,320	128,699	825	2,484	27,869	55,228	1,433	112,873	112,292	706	1,974	22,698	52,13[illegible]
$100,000 under $200,000	2,313	346,396	344,948	1,353	4,346	93,873	133,637	2,126	325,758	324,315	1,353	4,093	86,113	130,608
$200,000 under $500,000	1,725	524,054	516,926	3,004	5,846	168,614	175,043	1,611	488,925	481,780	3,004	5,559	154,220	168,386
$500,000 under $1,000,000	403	268,009	266,808	5,638	2,487	98,484	84,915	385	255,875	254,750	5,385	2,3[illegible]1	94,[illegible]76	81,328
$1,000,000 under $5,000,000	118	204,149	203,504	6,263	1,706	82,889	57,914	115	200,097	199,467	6,263	1,685	81,546	56,931
$5,000,000 or more	24	1,426,632	1,410,589	-	14,177	732,871	314,982	23	1,312,645	1,299,107	-	12,855	671,284	297,803

Footnotes at end of table.

Table 3.4--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry, size of business receipts	Number of partnerships	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)	Number of partnerships	Total receipts	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net profit (less loss)
	Services--Continued													
	Accounting, auditing, and bookkeeping services--Continued							Other services						
	Other accounting, auditing, and bookkeeping services													
Total	2,823	230,197	222,382	811	3,431	99,160	46,907	4,211	131,616	121,827	18,685	4,497	23,260	26,121
Under $1,000[1]														
$1,000 under $2,500														
$2,500 under $5,000	1,384	10,125	5,765	258	378	2,504	3,114	1,628	6,364	2,954	1,041	604	345	-206
$5,000 under $10,000								620	4,236	4,234	344	155	218	867
$10,000 under $25,000	682	10,384	10,380	181	390	791	5,726	1,004	19,746	16,188	2,670	893	2,895	3,885
$25,000 under $50,000														
$50,000 under $100,000														
$100,000 under $200,000	735	80,115	78,660	(*)	1,224	28,527	16,318	939	75,228	72,602	5,574	2,359	14,101	19,506
$200,000 under $500,000														
$500,000 under $1,000,000	18	12,134	12,058	253	96	4,408	3,587	14	10,820	10,722	2,717	220	3,681	195
$1,000,000 under $5,000,000														
$5,000,000 or more	4	117,439	115,519	-	1,343	62,930	18,162	6	15,222	15,127	6,339	266	2,020	1,874
	Nature of business not allocable													
Total	9,091	311,583	303,375	150,580	9,157	33,814	42,979							
Under $1,000[1]	2,610	4,360	406	56	1,384	256	-13,414							
$1,000 under $2,500	(*)	(*)	(*)	(*)	(*)	(*)	-							
$2,500 under $5,000	930	3,181	3,176	722	299	207	538							
$5,000 under $10,000	1,190	8,765	8,731	2,188	599	234	-269							
$10,000 under $25,000	1,489	27,791	27,618	9,574	1,007	2,295	9,067							
$25,000 under $50,000	947	35,385	34,041	10,775	2,384	3,336	8,754							
$50,000 under $100,000	607	46,614	45,564	17,293	1,164	5,693	10,162							
$100,000 under $200,000	506	65,360	64,829	44,306	1,011	5,395	9,324							
$200,000 under $500,000	196	55,151	54,709	29,019	439	6,305	12,363							
$500,000 under $1,000,000	38	26,710	26,459	15,558	458	3,407	3,737							
$1,000,000 under $5,000,000	20	37,296	36,873	20,809	301	6,646	2,717							
$5,000,000 or more	-	-	-	-	-	-	-							

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]Includes partnerships without business receipts.

NOTE: Detail will not add to total because of the deletion of the following industries: "Contractors not allocable," "Wholesale and retail trade not allocable," and "Barber shops." For "Finance, insurance, and real estate," data are distributed by size of "Total receipts" rather than "Business receipts."

Table 3.5--RECEIPTS, PAYROLL, DEPRECIATION, AND NET PROFIT FOR SELECTED STATES AND SELECTED INDUSTRIES

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of		Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of		Business receipts	Payroll	Depreciation	Net profit (less loss)
	Partnerships	Partners					Partnerships	Partners				
	United States, total						13 States, total					
All industries	992,403	4,066,639	104,438,638	13,276,599	5,896,291	9,662,609	624,868	2,626,757	68,967,625	9,304,425	4,073,148	5,696,004
Agriculture, forestry, and fishing	116,253	317,087	9,003,624	688,700	599,549	773,515	59,550	169,413	4,423,359	411,198	301,794	195,527
Farms	104,193	287,944	8,211,811	574,228	553,821	663,482	52,225	151,299	3,941,762	333,889	275,000	153,302
Field crop	35,202	98,323	1,803,364	199,406	170,726	365,328	15,957	43,164	757,541	91,152	70,516	133,814
Livestock	56,292	145,563	5,527,902	209,287	309,729	273,476	27,254	74,795	2,537,141	114,509	148,617	28,906
Other	12,699	44,058	880,545	165,535	73,366	24,678	9,014	33,340	647,080	128,228	55,867	-9,418
Agricultural services, forestry, and fishing	12,060	29,143	791,813	114,472	45,728	110,033	7,325	18,114	481,597	77,309	26,794	42,225
Mining	13,665	137,928	1,410,767	159,963	156,330	-385,062	7,664	88,193	899,908	96,448	76,312	-228,530
Construction	60,966	137,211	9,461,691	1,642,019	178,954	909,388	36,355	82,824	5,792,694	1,026,378	104,894	535,424
General contractors	22,532	51,644	6,132,068	864,649	98,236	391,655	13,633	31,360	3,704,403	526,410	56,812	223,610
Special trade contractors	37,929	84,055	3,307,019	775,281	78,562	515,569	22,464	50,812	2,082,746	498,765	46,624	312,318
Manufacturing	30,075	79,491	5,671,161	1,026,398	201,365	400,015	19,372	50,575	3,760,596	716,759	121,348	302,540
Transportation, communication, electric, gas, and sanitary services	18,717	46,525	1,616,362	252,488	137,940	167,744	10,414	26,219	998,914	172,823	87,839	83,202
Wholesale and retail trade	196,683	446,975	36,739,822	2,809,066	377,875	2,226,164	124,641	282,079	23,763,340	1,866,453	235,203	1,412,406
Wholesale trade	34,363	85,263	12,942,291	648,235	99,118	622,471	22,552	55,077	8,893,453	451,001	62,949	418,615
Retail trade	161,541	360,028	23,743,154	2,156,437	278,167	1,599,956	101,590	225,879	14,830,034	1,412,340	172,009	991,916
Food stores	22,924	49,467	5,295,134	351,713	46,653	228,416	14,571	32,125	3,290,081	231,103	28,689	146,969
Automotive dealers and service stations	32,804	71,198	6,488,164	422,419	43,177	328,834	19,359	41,527	3,891,514	258,915	23,798	197,534
Apparel and accessory stores	11,312	26,202	1,242,999	120,316	10,878	130,382	7,711	18,320	828,523	82,966	7,178	81,071
Furniture and home furnishings stores	10,898	24,284	1,514,690	151,409	15,784	148,465	6,831	15,181	1,000,005	103,306	10,562	93,047
Eating places	22,015	52,559	2,132,522	456,638	56,736	164,151	14,247	34,262	1,385,851	305,328	35,329	102,301
Drinking places	10,721	23,690	641,873	91,490	22,556	63,004	8,248	17,433	484,126	69,858	16,995	49,892
Other retail trade	50,867	112,628	6,427,772	562,452	82,383	536,704	30,623	67,031	3,949,934	360,864	49,458	321,132
Finance, insurance, and real estate	374,832	2,328,935	19,283,298	1,443,903	3,353,734	-930,857	253,000	1,536,445	14,484,316	1,118,026	2,506,185	-800,605
Finance	92,420	1,056,668	1,971,627	576,385	49,294	360,004	61,527	646,656	1,653,028	469,134	37,784	302,479
Insurance agents, brokers, and service	9,712	26,522	1,302,025	129,717	10,004	375,426	5,970	16,988	890,861	87,758	7,124	223,928
Real estate	272,700	1,245,745	16,009,646	737,801	3,294,436	-1,666,287	185,503	872,801	11,940,427	561,134	2,461,277	-1,327,012
Operators of buildings	223,208	1,045,621	12,349,611	570,494	3,183,059	-1,821,600	156,417	754,744	9,383,865	439,805	2,388,172	-1,375,680
Lessors, other than buildings	25,185	103,098	258,720	8,803	47,950	-31,038	14,423	63,035	145,327	4,260	28,868	-43,267
Real estate agents, brokers, and managers	9,657	32,248	723,721	54,303	23,936	78,657	6,573	23,475	530,150	40,514	16,462	42,219
Other real estate	14,650	64,778	2,677,594	104,201	39,491	107,694	8,090	31,547	1,881,085	76,555	27,775	49,716
Services	172,184	545,627	20,951,529	5,220,678	881,403	6,459,608	109,141	375,675	14,687,001	3,875,330	634,335	4,181,131
Hotels and other lodging places	13,149	51,743	1,445,080	322,453	196,350	-72,399	8,029	35,122	974,783	207,393	133,327	-67,136
Personal services	26,852	67,108	1,087,653	266,517	52,855	193,402	17,703	47,844	749,956	186,565	36,219	129,415
Business services	23,133	100,098	1,355,878	209,173	312,157	96,200	15,668	79,144	1,046,499	167,720	244,135	55,406
Automobile repair and services	19,395	42,965	1,029,749	152,919	51,482	155,583	12,393	27,793	689,726	101,580	35,350	102,777
Amusement and recreation services, including motion pictures	12,952	44,540	975,851	195,529	89,249	17,537	8,876	33,381	791,655	151,902	67,449	20,744
Medical and health services	18,832	63,419	4,388,133	1,078,452	57,784	1,776,855	11,243	40,798	2,843,849	754,422	34,360	1,071,106
Legal services	25,961	87,832	5,811,059	1,229,361	63,309	3,071,902	14,957	52,775	3,832,608	860,377	41,203	1,943,727
Accounting, auditing, and bookkeeping services	10,071	36,782	2,918,918	1,216,214	32,734	842,340	7,083	27,507	2,404,919	1,046,769	25,604	674,137
Other services	21,839	51,140	1,939,208	550,060	25,483	378,188	13,189	31,311	1,353,006	398,602	16,688	250,955
Nature of business not allocable	9,028	26,860	300,384	33,384	9,141	42,094	4,731	15,334	157,497	21,010	5,238	14,909

Footnote at end of table.

Table 3.5--RECEIPTS, PAYROLL, DEPRECIATION, AND NET PROFIT FOR SELECTED STATES AND SELECTED INDUSTRIES--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of		Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of		Business receipts	Payroll	Depreciation	Net profit (less loss)
	Partnerships	Partners					Partnerships	Partners				
	California						Florida					
All industries	139,700	662,127	15,568,305	2,061,580	1,048,186	651,150	32,077	117,819	2,584,082	318,971	170,246	245,288
Agriculture, forestry, and fishing	12,625	50,748	1,395,871	211,585	89,229	-43,931	3,215	10,300	193,561	24,345	13,704	-2,216
Farms	11,044	46,110	1,253,809	180,723	80,837	-59,707	2,395	7,697	150,254	16,219	9,734	10,824
Field crop	3,121	9,932	292,506	43,897	17,578	28,327	475	1,412	13,164	1,872	844	1,361
Livestock	2,645	13,964	543,646	43,552	25,343	-61,822	756	2,066	67,830	5,206	3,729	2,510
Other	5,278	22,214	417,657	93,274	37,916	-26,212	1,164	4,219	69,260	9,141	5,161	6,953
Agricultural services, forestry, and fishing	1,581	4,638	142,062	30,862	8,392	15,776	820	2,603	43,307	8,126	3,970	-13,040
Mining	1,192	6,130	130,942	13,460	15,776	-50,920	(*)	(*)	(*)	(*)	(*)	(*)
Construction	4,775	10,677	1,505,795	238,032	24,678	122,069	2,674	6,179	315,115	56,043	4,763	36,621
General contractors	1,535	3,769	1,081,441	140,057	18,065	74,237	921	2,153	193,523	25,009	2,212	12,859
Special trade contractors	3,239	6,905	423,814	97,814	6,606	47,779	1,753	4,026	121,592	31,034	2,551	23,762
Manufacturing	4,604	12,970	735,154	124,907	15,568	38,249	832	1,692	55,439	15,358	1,534	2,196
Transportation, communication, electric, gas, and sanitary services	1,914	5,089	239,006	43,781	11,209	15,940	906	2,818	50,102	10,137	11,341	-4,307
Wholesale and retail trade	25,086	60,290	5,081,694	526,221	53,078	302,876	5,098	11,210	792,220	55,110	7,996	46,185
Wholesale trade	4,831	11,843	1,707,848	113,780	13,665	77,076	684	1,567	254,768	10,405	1,807	9,398
Retail trade	20,177	48,291	3,365,585	411,905	39,339	224,767	4,414	9,643	537,452	44,705	6,189	36,787
Food stores	2,690	6,555	759,153	60,280	5,705	30,249	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	2,997	6,561	741,387	63,155	5,404	33,429	1,014	2,050	152,056	8,345	972	8,748
Apparel and accessory stores	1,511	4,637	162,724	18,314	1,432	12,142	351	765	37,039	3,953	509	3,629
Furniture and home furnishings stores	1,657	3,662	252,874	26,108	2,577	25,272	535	1,232	63,383	9,288	530	8,780
Eating places	2,719	8,367	461,134	122,166	10,271	34,246	457	1,090	29,045	6,212	954	1,825
Drinking places	1,938	4,129	134,522	23,974	3,935	15,930	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	6,665	14,380	853,791	97,908	10,015	73,499	1,391	3,118	138,206	10,049	2,081	7,178
Finance, insurance, and real estate	64,608	401,040	3,313,894	116,098	655,951	-468,151	12,659	66,192	507,298	29,334	104,260	-55,661
Finance	16,094	138,106	56,554	8,917	13,951	-61,196	2,684	18,833	6,387	917	1,002	5,512
Insurance agents, brokers, and service	1,154	3,034	117,031	17,342	1,879	23,629	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	47,360	259,900	3,140,309	89,839	640,121	-430,584	9,905	47,142	496,314	28,232	103,245	-62,270
Operators of buildings	40,759	228,098	2,045,996	56,085	619,634	-464,130	7,749	38,204	340,326	17,324	98,385	-57,329
Lessors, other than buildings	2,872	16,358	44,893	1,910	10,366	-25,668	870	4,675	14,272	158	1,019	3,415
Real estate agents, brokers, and managers	1,327	4,676	154,960	9,894	3,498	24,930	884	2,541	29,731	709	2,448	-1,103
Other real estate	2,402	10,768	894,460	21,950	6,623	34,284	(*)	(*)	(*)	(*)	(*)	(*)
Services	24,431	114,174	3,159,181	786,836	182,252	734,078	6,084	16,149	653,569	125,929	25,357	221,723
Hotels and other lodging places	2,522	13,997	325,808	59,984	47,515	-14,842	850	2,758	100,320	21,274	9,276	-1,581
Personal services	3,254	6,829	139,165	38,666	6,815	16,659	1,104	2,222	46,626	8,058	2,587	10,083
Business services	4,289	47,382	202,389	42,237	60,330	5,660	923	2,356	66,075	11,088	6,721	11,615
Automobile repair and services	2,594	6,163	196,250	36,094	14,656	20,293	702	1,519	34,757	2,188	774	6,328
Amusement and recreation services, including motion pictures	1,457	7,187	320,316	49,997	27,397	30,718	442	1,343	55,781	8,900	2,601	15,983
Medical and health services	2,686	11,192	914,426	285,269	11,114	261,901	294	853	71,285	14,019	587	34,911
Legal services	2,818	9,341	636,734	153,483	8,281	305,516	823	2,557	190,379	33,823	1,508	114,819
Accounting, auditing, and bookkeeping services	1,649	4,884	241,794	74,471	3,313	72,882	281	1,070	46,148	15,123	525	20,025
Other services	3,162	7,199	182,299	46,635	2,831	35,291	665	1,471	42,198	11,456	778	9,540
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	534	2,423	13,260	1,762	623	1,876

Footnote at end of table.

Table 3.5--RECEIPTS, PAYROLL, DEPRECIATION, AND NET PROFIT FOR SELECTED STATES AND SELECTED INDUSTRIES--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of Partnerships	Number of Partners	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of Partnerships	Number of Partners	Business receipts	Payroll	Depreciation	Net profit (less loss)
	Georgia						Illinois					
All industries	19,347	71,699	2,136,544	256,222	120,591	195,869	60,416	247,321	6,655,858	930,083	399,326	563,892
Agriculture, forestry, and fishing	1,706	5,281	124,526	11,335	11,650	14,662	6,603	16,445	340,029	14,933	27,989	64,567
Farms	1,593	5,054	107,277	8,300	10,665	10,982	6,096	15,347	297,807	8,526	24,893	57,720
Field crop	603	1,351	39,889	2,570	4,672	5,403	3,365	8,655	59,045	1,255	8,210	21,226
Livestock	982	3,660	62,223	5,096	5,710	3,379	2,312	5,494	218,822	3,617	14,630	32,015
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	507	1,098	42,222	6,407	3,096	6,847
Mining	(*)	(*)	(*)	(*)	(*)	(*)	423	3,615	28,467	5,380	3,126	-14,127
Construction	2,127	4,523	236,773	43,613	4,322	20,325	2,881	6,617	532,771	99,255	10,269	66,318
General contractors	1,208	2,522	153,988	25,552	2,424	9,967	1,426	3,409	353,479	54,849	4,472	32,786
Special trade contractors	919	2,001	82,785	18,061	1,898	10,358	1,455	3,208	179,292	44,406	5,797	33,532
Manufacturing	482	1,254	127,333	25,525	3,337	15,300	1,875	7,161	380,472	75,587	22,345	20,083
Transportation, communication, electric, gas, and sanitary services	358	808	19,854	1,804	3,425	5,646	962	2,260	133,314	27,907	10,402	5,262
Wholesale and retail trade	5,355	11,770	906,263	73,966	9,678	47,957	11,800	27,996	2,493,575	175,508	24,124	146,554
Wholesale trade	865	1,914	318,538	14,896	3,536	11,923	2,541	7,038	1,180,543	56,486	8,884	54,631
Retail trade	4,490	9,856	587,725	59,070	6,142	36,034	9,259	20,958	1,313,032	119,022	15,240	91,923
Food stores	738	1,661	132,266	16,141	984	4,971	1,218	2,673	260,916	17,478	2,100	12,158
Automotive dealers and service stations	967	2,055	157,458	9,386	943	7,702	1,685	3,730	364,040	21,669	2,176	18,494
Apparel and accessory stores	541	1,085	36,650	2,703	188	4,734	906	2,002	140,146	13,359	1,766	16,706
Furniture and home furnishings stores	(*)	(*)	(*)	(*)	(*)	(*)	659	1,502	85,846	8,296	941	7,684
Eating places	460	1,092	35,619	9,613	1,191	1,580	1,829	4,735	149,924	26,908	3,517	10,410
Drinking places	(*)	(*)	(*)	(*)	(*)	(*)	746	1,492	35,565	3,588	724	4,927
Other retail trade	1,512	3,245	196,235	18,882	2,425	14,074	2,216	4,824	276,595	27,724	4,016	21,544
Finance, insurance, and real estate	6,157	39,798	312,528	23,049	70,519	-62,497	27,084	155,179	1,270,083	92,427	240,846	-141,029
Finance	1,954	23,769	6,641	2,974	660	971	5,969	62,887	86,647	17,132	2,053	-2,317
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	904	2,161	58,833	8,155	544	21,710
Real estate	4,117	15,853	298,025	19,297	69,747	-68,461	20,211	90,131	1,124,603	67,140	238,249	-160,422
Operators of buildings	3,098	12,986	189,196	11,416	65,301	-75,193	16,905	76,319	867,242	53,766	230,650	-163,769
Lessors, other than buildings	(*)	(*)	(*)	(*)	(*)	(*)	1,772	6,541	19,282	220	3,767	-1,845
Real estate agents, brokers, and managers	(*)	(*)	(*)	(*)	(*)	(*)	718	3,859	60,453	3,033	1,451	5,126
Other real estate	670	1,685	92,754	6,364	3,441	4,453	816	3,412	177,626	10,121	2,381	66
Services	3,062	7,953	395,496	74,533	16,986	153,929	8,514	27,059	1,469,486	438,809	60,134	417,723
Hotels and other lodging places	(*)	(*)	(*)	(*)	(*)	(*)	505	2,259	100,247	26,163	15,706	-7,594
Personal services	352	775	13,897	3,394	640	1,716	1,622	3,719	96,130	18,095	5,606	15,823
Business services	371	925	23,839	2,265	7,225	4,663	1,358	3,707	110,649	19,606	18,729	18,919
Automobile repair and services	580	1,233	30,678	2,539	837	5,498	787	1,644	54,381	6,311	3,532	11,19
Amusement and recreation services, including motion pictures	(*)	(*)	(*)	(*)	(*)	(*)	703	2,982	39,804	7,792	4,767	2,402
Medical and health services	572	1,494	103,463	17,040	887	64,658	839	2,580	139,135	27,772	2,212	68,116
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	1,037	4,811	344,553	75,651	3,747	181,353
Accounting, auditing, and bookkeeping services	216	560	34,536	11,996	794	11,493	582	2,853	363,606	176,712	3,778	89,484
Other services	361	783	53,538	9,037	540	11,329	1,081	2,504	220,981	80,707	2,057	38,021
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table.

Table 3.5--RECEIPTS, PAYROLL, DEPRECIATION, AND NET PROFIT FOR SELECTED STATES AND SELECTED INDUSTRIES--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of		Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of		Business receipts	Payroll	Depreciation	Net profit (less loss)
	Partnerships	Partners					Partnerships	Partners				
	Indiana						Michigan					
All industries	18,232	51,591	1,763,842	186,039	78,198	195,324	35,430	141,864	3,385,111	379,854	205,431	292,561
Agriculture, forestry, and fishing	2,418	5,880	99,614	3,795	7,789	17,807	2,017	4,449	116,096	9,472	12,545	18,728
Farms	2,295	5,580	93,896	2,955	7,597	19,289	1,610	3,596	96,311	7,740	11,613	14,962
Field crop	1,030	2,772	21,478	913	2,679	4,926	410	963	23,516	1,241	3,209	6,903
Livestock	1,048	2,374	68,366	1,492	4,736	12,446	981	2,104	54,128	1,824	7,286	10,311
Other	217	434	4,052	(*)	182	1,917	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	407	853	19,785	1,732	932	3,766
Mining	171	676	11,017	2,393	786	917	219	2,648	33,356	6,949	1,081	3,807
Construction	1,845	4,205	220,175	29,430	2,387	24,102	2,197	5,030	270,859	45,987	7,287	40,251
General contractors	889	2,076	163,953	12,175	1,526	17,674	1,035	2,457	157,473	21,756	4,203	19,596
Special trade contractors	956	2,129	56,222	17,255	861	6,428	1,157	2,553	112,857	24,231	2,796	20,715
Manufacturing	731	1,741	99,637	20,133	3,255	12,507	822	1,869	170,647	29,381	3,630	15,243
Transportation, communication, electric, gas, and sanitary services	234	591	22,115	2,486	955	2,751	447	967	43,031	7,787	3,596	4,453
Wholesale and retail trade	3,739	8,082	772,525	49,942	6,094	37,229	7,943	16,733	1,569,610	133,243	17,364	103,431
Wholesale trade	866	1,928	352,788	14,387	2,028	9,957	1,452	3,125	476,141	32,583	3,778	28,717
Retail trade	2,873	6,154	419,737	35,555	4,066	27,272	6,491	13,608	1,093,469	100,660	13,586	74,714
Food stores	397	806	92,027	5,621	718	4,384	1,017	2,118	269,014	14,954	2,500	12,055
Automotive dealers and service stations	348	714	106,064	7,214	768	7,630	1,325	2,723	301,170	18,728	1,938	16,360
Apparel and accessory stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Furniture and home furnishings stores	(*)	(*)	(*)	(*)	(*)	(*)	542	1,123	61,034	5,978	709	6,627
Eating places	566	1,184	41,052	8,543	534	435	1,155	2,442	110,427	24,284	4,013	9,303
Drinking places	(*)	(*)	(*)	(*)	(*)	(*)	408	879	44,353	7,777	910	7,110
Other retail trade	868	1,888	122,344	10,306	1,274	9,809	1,840	3,853	274,340	24,666	3,346	20,147
Finance, insurance, and real estate	5,658	21,244	225,536	11,041	48,264	-23,730	14,616	89,336	582,377	27,268	136,530	-79,692
Finance	956	6,350	794	317	464	-6,263	4,582	52,778	24,128	3,211	2,680	-41,980
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	306	631	24,292	3,088	280	9,501
Real estate	4,418	14,268	207,577	9,210	47,628	-27,527	9,728	35,927	533,957	20,969	133,570	-47,213
Operators of buildings	3,683	12,214	160,988	5,857	46,307	-34,920	8,321	29,945	453,598	17,203	130,690	-50,700
Lessors, other than buildings	490	1,358	1,857	44	137	-2,582	(*)	(*)	(*)	(*)	(*)	(*)
Real estate agents, brokers, and managers	(*)	(*)	(*)	(*)	(*)	(*)	482	2,122	18,709	459	334	4,816
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	605	2,388	59,633	3,008	1,649	1,134
Services	3,302	8,768	301,978	63,998	8,248	122,762	7,092	20,678	587,980	117,849	23,264	185,494
Hotels and other lodging places	213	616	21,245	4,512	2,132	-76	460	2,660	45,266	7,342	9,697	-2,767
Personal services	793	1,868	22,721	6,386	1,659	1,954	1,174	2,521	49,731	13,123	1,635	10,039
Business services	(*)	(*)	(*)	(*)	(*)	(*)	1,262	4,294	53,211	8,554	3,535	11,693
Automobile repair and services	501	1,056	26,414	3,347	908	5,527	1,117	2,616	69,878	8,898	1,970	9,127
Amusement and recreation services, including motion pictures	(*)	(*)	(*)	(*)	(*)	(*)	654	1,694	40,447	5,178	2,723	10,631
Medical and health services	375	1,372	101,832	23,610	1,231	48,409	578	1,950	100,078	21,958	1,050	44,454
Legal services	547	1,560	84,428	14,708	1,041	51,542	909	2,747	156,047	31,414	1,478	79,033
Accounting, auditing, and bookkeeping services	236	566	19,995	5,992	240	9,814	239	776	48,135	15,797	707	16,266
Other services	308	713	17,851	4,013	218	3,946	699	1,420	25,187	5,585	469	7,018
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table.

Table 3.5--RECEIPTS, PAYROLL, DEPRECIATION, AND NET PROFIT FOR SELECTED STATES AND SELECTED INDUSTRIES--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of		Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of		Business receipts	Payroll	Depreciation	Net profit (less loss)
	Partnerships	Partners					Partnerships	Partners				
	Missouri						New Jersey					
All industries	20,984	76,520	1,994,954	212,101	91,736	249,661	33,677	123,081	2,852,284	343,156	174,579	325,080
Agriculture, forestry, and fishing	4,972	11,537	302,133	12,376	19,502	46,534	955	2,254	43,661	4,033	4,557	3,282
Farms	4,540	10,663	281,486	10,227	19,246	43,077	770	1,884	34,688	2,738	3,599	1,595
Field crop	1,507	4,095	56,353	5,178	5,274	24,060	(*)	(*)	(*)	(*)	(*)	(*)
Livestock	2,837	6,164	205,864	3,872	13,155	14,480	427	932	16,980	1,008	1,792	1,060
Other	196	404	19,269	(*)	817	4,537	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services, forestry, and fishing	432	874	20,647	2,149	256	3,457	(*)	(*)	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	1,974	4,232	163,833	34,296	5,579	21,221	1,803	5,088	214,835	42,058	4,034	14,327
General contractors	713	1,496	71,364	9,490	781	10,434	(*)	(*)	(*)	(*)	(*)	(*)
Special trade contractors	1,261	2,736	92,469	24,806	4,798	10,787	1,485	4,236	96,320	21,108	2,226	14,232
Manufacturing	535	1,602	83,302	15,076	1,891	7,497	1,222	2,667	200,220	46,479	4,468	25,899
Transportation, communication, electric, gas, and sanitary services	386	773	19,515	2,767	1,455	2,883	548	1,267	50,808	9,269	5,262	9,526
Wholesale and retail trade	3,980	9,004	832,771	57,842	7,576	44,174	6,160	13,559	950,574	72,806	10,801	77,513
Wholesale trade	673	1,615	342,050	17,482	1,965	13,833	667	1,647	251,405	18,091	2,126	15,037
Retail trade	3,246	7,267	490,446	40,360	5,605	30,153	5,433	11,792	697,420	54,679	8,675	62,339
Food stores	416	843	99,493	7,954	1,001	2,648	1,031	2,107	157,641	10,424	2,556	11,734
Automotive dealers and service stations	837	1,782	157,680	8,053	679	7,094	748	1,596	163,848	9,985	1,373	12,192
Apparel and accessory stores	(*)	(*)	(*)	(*)	(*)	(*)	352	711	23,871	2,450	198	1,736
Furniture and home furnishings stores	(*)	(*)	(*)	(*)	(*)	(*)	352	793	68,783	6,464	633	6,420
Eating places	(*)	(*)	(*)	(*)	(*)	(*)	931	2,130	70,804	9,666	1,478	7,648
Drinking places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	864	2,114	151,075	13,982	2,564	12,782	1,836	4,089	205,237	15,231	2,267	21,067
Finance, insurance, and real estate	6,021	40,988	230,158	20,645	45,425	-3,242	16,956	70,243	785,386	31,410	119,478	18,640
Finance	1,696	24,499	27,404	10,591	140	7,790	3,768	23,347	11,573	2,026	829	17,604
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	360	1,388	194,360	6,076	374	25,608
Real estate	4,077	15,904	191,050	8,051	45,271	-16,078	12,828	45,508	579,453	23,308	118,275	-24,572
Operators of buildings	2,593	11,402	152,062	6,350	42,917	-18,137	11,555	41,445	517,067	15,894	116,206	-15,731
Lessors, other than buildings	1,144	3,686	7,695	54	888	2,137	343	1,144	4,224	97	437	-1,434
Real estate agents, brokers, and managers	(*)	(*)	(*)	(*)	(*)	(*)	622	2,021	28,465	3,288	1,281	-13,636
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services	3,105	8,343	338,314	63,593	9,903	129,766	5,533	25,889	571,464	135,208	22,403	173,931
Hotels and other lodging places	270	885	19,660	4,949	2,181	2,661	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	332	796	12,060	3,747	319	1,971	1,111	11,948	31,342	3,370	2,242	7,371
Business services	(*)	(*)	(*)	(*)	(*)	(*)	1,089	3,824	77,013	19,574	10,076	9,618
Automobile repair and services	733	1,588	23,739	1,344	1,488	6,755	393	873	32,859	4,869	1,250	4,081
Amusement and recreation services, including motion pictures	(*)	(*)	(*)	(*)	(*)	(*)	551	1,896	20,199	3,009	2,136	-3,798
Medical and health services	184	653	66,900	12,417	342	37,094	488	1,252	70,593	17,419	1,085	25,250
Legal services	463	1,919	102,805	16,616	790	56,547	825	2,621	187,276	43,846	2,460	87,935
Accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	(*)	350	1,233	87,053	29,973	950	31,867
Other services	462	1,005	71,461	13,457	671	13,268	457	1,007	46,825	11,681	463	11,334
Nature of business not allocable	-	-	-	-	-	-	431	867	9,544	92	144	3,830

Footnote at end of table.

TABLE 3.--RECEIPTS, PAYROLL, DEPRECIATION, AND NET PROFIT FOR SELECTED STATES AND SELECTED INDUSTRIES--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of Partnerships	Number of Partners	Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of Partnerships	Number of Partners	Business receipts	Payroll	Depreciation	Net profit (less loss)
	New York						Ohio					
All industries	84,084	449,404	13,165,542	2,487,454	706,161	1,595,429	38,692	150,038	3,189,657	373,411	2[illegible]7,314	224,29[illegible]
Agriculture, forestry, and fishing	4,366	9,897	194,518	19,047	21,482	11,578	2,709	6,793	112,199	6,112	8,205	12,2[illegible]
Farms	3,114	7,065	162,672	13,420	19,351	4,966	2,402	6,119	103,061	5,10[illegible]	7,892	12,[illegible]
Field crop	(*)	(*)	(*)	(*)	(*)	(*)	889	2,588	21,41[illegible]	1,512	1,522	3,[illegible]
Livestock	2,366	5,251	139,489	8,746	16,857	6,372	1,143	2,605	76,297	2,635	5,120	[illegible],547
Other	504	1,326	16,126	4,583	1,588	-3,127	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services, forestry, and fishing	1,252	2,832	31,846	5,627	2,131	6,612	307	674	9,138	1,[illegible]	313	-1[illegible]4
Mining	(*)	(*)	(*)	(*)	(*)	(*)	1,236	12,702	32,557	4,185	3,011	-2[illegible],435
Construction	2,826	6,093	597,830	162,102	5,974	11,258	2,655	7,020	238,648	41,923	5,377	37,[illegible]15
General contractors	889	1,933	375,190	96,034	2,614	-19,418	891	2,072	109,807	19,346	1,790	1[illegible],565
Special trade contractors	1,937	4,160	222,640	66,068	3,360	30,676	1,579	4,453	125,446	21,897	2,489	27,191
Manufacturing	2,638	6,207	579,944	131,375	8,584	45,713	1,412	3,469	155,932	21,085	[illegible],935	2,[illegible]92
Transportation, communication, electric, gas, and sanitary services	1,455	3,287	112,058	22,041	14,975	6,866	903	2,068	79,450	11,384	4,476	6,685
Wholesale and retail trade	16,533	35,992	2,963,412	172,062	24,397	185,138	8,102	17,485	1,320,690	101,289	13,826	90,66[illegible]
Wholesale trade	3,512	8,147	1,441,211	46,708	3,866	73,664	1,340	3,257	481,854	19,522	3,624	28,984
Retail trade	12,905	27,611	1,501,359	123,286	20,504	111,292	6,702	14,108	838,572	81,767	10,192	6[illegible]
Food stores	2,476	5,212	346,761	17,940	2,948	24,173	997	2,065	192,275	14,627	1,271	[illegible],86
Automotive dealers and service stations	1,998	4,336	320,030	17,809	1,597	17,207	1,610	3,274	226,072	12,328	978	15,6[illegible]
Apparel and accessory stores	1,246	2,797	110,935	10,961	831	11,091	(*)	(*)	(*)	(*)	(*)	(*)
Furniture and home furnishings stores	607	1,253	97,376	9,709	856	3,677	(*)	(*)	(*)	(*)	(*)	(*)
Eating places	1,901	4,150	129,745	22,828	3,746	12,789	1,303	2,734	123,479	25,349	3,367	8,422
Drinking places	1,081	2,227	64,316	11,296	6,705	-946	566	1,258	41,471	5,745	1,130	4,512
Other retail trade	3,596	7,636	432,196	32,743	3,821	43,301	1,673	3,535	163,093	14,442	2,724	14,244
Finance, insurance, and real estate	37,086	319,856	4,460,794	570,381	558,572	263,679	15,210	79,567	621,613	48,364	142,470	-115,058
Finance	9,447	145,133	1,150,808	377,726	9,817	366,723	3,456	35,172	66,326	22,328	652	-[illegible],576
Insurance agents, brokers, and service	425	1,051	240,968	9,771	372	54,795	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	27,214	173,672	3,069,018	182,884	548,383	-157,839	11,467	42,621	526,373	22,805	141,678	-113,745
Operators of buildings	25,520	167,999	2,972,595	175,447	543,246	-138,095	10,090	37,502	449,456	15,942	139,578	-105,387
Lessors, other than buildings	750	2,964	10,954	190	1,430	-3,629	469	1,521	4,393	34	871	-673
Real estate agents, brokers, and managers	755	2,055	45,352	5,141	3,005	-5,249	409	1,254	37,390	4,152	722	1,212
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	499	2,344	35,134	2,677	507	-8,89[illegible]
Services	18,003	62,769	4,191,256	1,401,469	159,750	1,082,503	5,966	18,849	608,123	137,563	21,323	204,697
Hotels and other lodging places	772	2,252	98,881	23,989	7,522	-1,618	417	3,399	52,034	11,464	8,529	-22,352
Personal services	2,972	6,111	69,836	12,609	2,244	17,523	1,274	2,818	53,480	11,644	3,273	12,280
Business services	2,238	5,604	274,373	27,923	100,169	-35,097	380	807	37,121	4,923	866	9,202
Automobile repair and services	910	1,905	47,134	5,715	1,398	12,178	848	1,852	24,017	2,785	933	3,111
Amusement and recreation services, including motion pictures	1,218	7,697	159,727	47,300	11,851	-36,089	688	1,570	16,863	2,458	3,113	-2,547
Medical and health services	2,542	11,188	724,553	225,256	9,372	206,533	479	1,281	98,203	17,376	1,257	50,757
Legal services	3,592	12,838	1,146,540	294,778	11,011	537,198	638	2,869	202,297	44,221	2,001	118,664
Accounting, auditing, and bookkeeping services	1,518	8,690	1,299,065	634,733	12,365	323,281	565	2,476	42,081	13,432	636	17,511
Other services	2,241	6,484	371,147	129,166	3,818	58,594	677	1,777	82,027	29,260	715	18,073
Nature of business not allocable	1,024	4,478	35,537	7,774	737	1,039	499	2,085	20,445	1,506	691	2,077

Footnote at end of table.

Table 3.5--RECEIPTS, PAYROLL, DEPRECIATION, AND NET PROFIT FOR SELECTED STATES AND SELECTED INDUSTRIES--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of		Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of		Business receipts	Payroll	Depreciation	Net profit (less loss)
	Partnerships	Partners					Partnerships	Partners				
	Pennsylvania						Tennessee					
All industries	46,402	201,516	5,424,558	703,535	235,576	605,968	21,018	61,284	2,240,229	219,331	78,531	214,706
Agriculture, forestry, and fishing	2,595	5,948	146,836	10,555	13,777	14,714	3,154	7,838	104,320	6,273	9,276	7,518
Farms	2,521	5,789	140,581	9,547	13,461	14,105	2,955	7,302	67,232	2,714	8,522	2,103
Field crop	369	1,168	40,071	2,638	2,941	7,464	1,019	2,507	11,969	916	2,921	1,792
Livestock	2,001	4,200	86,382	4,018	9,423	3,961	1,854	4,363	51,856	1,705	4,925	1,543
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Agricultural services, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	199	536	37,088	3,559	754	5,415
Mining	1,365	39,618	91,290	16,063	10,528	-3,351	(*)	(*)	(*)	(*)	(*)	(*)
Construction	4,229	9,412	631,675	95,776	10,579	69,883	1,505	3,220	190,995	30,874	2,858	16,453
General contractors	1,340	3,295	374,332	31,035	4,097	23,316	744	1,603	114,881	15,550	1,657	5,071
Special trade contractors	2,889	6,117	257,343	64,741	6,482	46,567	761	1,617	76,114	15,324	1,201	11,382
Manufacturing	1,505	3,837	425,887	103,436	10,011	45,803	790	1,765	137,688	30,631	5,135	13,350
Transportation, communication, electric, gas, and sanitary services	931	2,148	107,936	12,747	9,248	15,163	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	13,082	29,294	2,294,037	194,634	25,906	143,863	5,829	12,843	1,219,529	69,388	7,719	60,280
Wholesale trade	2,193	5,694	753,917	42,700	7,230	36,753	773	2,027	402,427	17,076	2,076	13,901
Retail trade	10,888	23,598	1,540,117	151,934	18,676	107,110	5,056	10,816	817,102	52,312	5,643	46,379
Food stores	1,334	2,860	355,643	29,344	3,144	16,007	844	1,828	178,867	8,736	1,086	3,454
Automotive dealers and service stations	1,973	4,382	402,983	38,437	3,069	16,629	1,417	2,953	246,186	11,969	1,030	12,075
Apparel and accessory stores	857	1,859	129,712	13,124	1,023	12,048	(*)	(*)	(*)	(*)	(*)	(*)
Furniture and home furnishings stores	622	1,506	91,890	9,993	860	8,808	427	901	57,314	6,155	413	5,239
Eating places	1,045	2,279	100,481	19,669	2,483	9,312	493	986	22,847	3,224	734	1,086
Drinking places	1,941	4,014	97,419	9,380	2,339	15,290	-	-	-	-	-	-
Other retail trade	3,116	6,698	361,989	31,987	5,758	29,016	1,624	3,578	283,492	19,410	2,207	21,354
Finance, insurance, and real estate	13,079	85,166	737,690	54,180	114,627	-2,838	5,962	26,159	225,547	8,848	37,331	4,085
Finance	3,217	53,150	175,046	18,223	920	22,538	1,155	8,091	12,197	321	227	182
Insurance agents, brokers, and service	405	969	29,494	7,336	688	12,096	286	572	22,306	2,407	431	8,526
Real estate	9,457	31,047	533,150	28,621	113,013	-37,472	4,521	17,496	191,044	6,120	36,673	-4,623
Operators of buildings	8,673	28,532	432,904	19,437	107,108	-32,174	3,719	14,301	128,298	4,213	34,962	-1,459
Lessors, other than buildings	(*)	(*)	(*)	(*)	(*)	(*)	356	1,393	2,607	50	649	-338
Real estate agents, brokers, and managers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	442	1,791	56,166	1,790	756	5,466
Services	8,965	24,603	962,916	213,240	40,248	314,435	3,461	8,506	325,077	68,365	13,412	109,407
Hotels and other lodging places	602	1,332	48,817	11,705	5,710	-2,136	(*)	(*)	(*)	(*)	(*)	(*)
Personal services	1,241	2,716	74,843	18,124	3,248	17,500	675	1,654	39,223	13,247	2,081	4,329
Business services	846	3,383	61,172	11,989	17,307	189	(*)	(*)	(*)	(*)	(*)	(*)
Automobile repair and services	1,696	3,890	92,818	18,466	2,396	15,682	338	748	8,046	971	569	1,250
Amusement and recreation services, including motion pictures	963	2,864	57,672	13,734	4,384	-2,831	(*)	(*)	(*)	(*)	(*)	(*)
Medical and health services	850	1,937	127,603	22,875	1,518	69,326	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	1,212	4,504	330,039	70,119	3,279	171,830	(*)	(*)	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services	475	1,552	70,246	20,660	801	31,409	(*)	(*)	(*)	(*)	(*)	(*)
Other services	1,080	2,425	99,706	25,568	1,605	13,466	539	1,149	34,297	9,355	317	8,042
Nature of business not allocable	651	1,490	26,291	2,904	652	8,296	(*)	(*)	(*)	(*)	(*)	(*)

Footnote at end of table.

Table 3.5--RECEIPTS, PAYROLL, DEPRECIATION, AND NET PROFIT FOR SELECTED STATES AND SELECTED INDUSTRIES--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected industry	Number of		Business receipts	Payroll	Depreciation	Net profit (less loss)	Number of		Business receipts	Payroll	Depreciation	Net profit (less loss)
	Partnerships	Partners					Partnerships	Partners				
	Texas						All others, total					
All industries	74,809	272,493	8,006,659	832,688	467,273	346,778	367,535	1,439,882	35,471,013	3,972,174	1,823,143	3,966,605
Agriculture, forestry, and fishing	12,215	32,043	1,249,995	77,337	62,089	29,561	56,703	147,674	4,580,265	277,502	297,755	577,988
Farms	10,890	29,093	1,152,688	65,678	57,590	20,529	51,968	136,645	4,270,049	240,339	278,821	510,180
Field crop	2,743	6,626	169,849	29,106	19,592	28,371	19,245	55,159	1,045,823	108,254	100,210	231,514
Livestock	7,902	21,618	945,258	31,738	35,911	-7,896	29,038	70,768	2,990,761	94,778	161,112	244,570
Other	245	849	37,581	4,834	2,087	54	3,685	10,718	233,465	37,307	17,499	34,096
Agricultural services, forestry, and fishing	1,325	2,950	97,307	11,659	4,499	9,032	4,735	11,029	310,216	37,163	18,934	67,808
Mining	2,667	19,389	459,578	33,784	34,226	-125,652	6,001	49,735	510,859	63,515	80,018	-156,532
Construction	4,864	10,528	673,390	106,989	16,787	55,581	24,611	54,387	3,668,997	615,641	74,060	373,964
General contractors	1,724	3,723	436,457	54,607	11,163	26,428	8,899	20,284	2,427,665	338,239	41,424	168,045
Special trade contractors	3,073	6,671	235,852	52,020	5,559	28,909	15,465	33,243	1,224,273	276,516	31,938	203,251
Manufacturing	1,924	4,341	608,941	77,786	33,655	57,708	10,703	28,916	1,910,565	309,639	80,017	97,475
Transportation, communication, electric, gas, and sanitary services	1,216	3,767	110,346	18,756	10,045	10,675	8,303	20,306	617,448	79,665	50,101	84,542
Wholesale and retail trade	11,934	27,821	2,566,440	184,442	26,644	126,544	72,042	164,896	12,976,482	942,613	142,672	813,758
Wholesale trade	2,155	5,275	929,963	46,885	8,364	44,741	11,811	30,186	4,048,838	197,234	36,169	203,856
Retail trade	9,656	22,177	1,628,018	137,085	18,152	81,437	59,951	134,149	8,913,120	744,097	106,158	608,040
Food stores	1,089	2,693	341,586	21,613	3,720	11,146	8,353	17,342	2,005,053	120,610	17,964	81,447
Automotive dealers and service stations	2,440	5,371	552,540	31,837	2,871	24,371	13,445	29,671	2,596,650	163,504	19,379	131,300
Apparel and accessory stores	683	1,595	57,002	5,276	414	6,541	3,601	7,882	414,476	37,350	3,700	49,311
Furniture and home furnishings stores	521	1,165	86,999	10,245	1,630	5,892	4,067	9,103	514,685	48,103	5,222	55,418
Eating places	1,063	2,342	87,321	21,786	2,218	3,269	7,768	18,297	746,671	151,310	21,407	61,850
Drinking places	438	938	11,229	2,794	339	-2,869	2,473	6,257	157,747	21,632	5,561	13,112
Other retail trade	3,422	8,073	491,341	43,534	6,960	33,087	20,244	45,597	2,477,838	201,588	32,925	215,602
Finance, insurance, and real estate	27,904	141,677	1,211,412	84,981	231,912	-135,111	121,832	792,490	4,798,982	325,877	847,549	-130,252
Finance	6,549	54,541	28,523	4,451	4,383	1,491	30,893	410,012	318,599	107,251	11,510	57,525
Insurance agents, brokers, and service	1,155	3,804	133,335	25,872	2,105	39,604	3,742	9,534	411,164	41,959	2,880	151,498
Real estate	20,200	83,332	1,049,554	54,658	225,424	-176,206	87,197	372,944	4,069,219	176,667	833,159	-339,275
Operators of buildings	13,752	55,797	674,137	40,871	213,188	-210,656	66,791	290,877	2,965,746	130,689	794,887	-445,920
Lessors, other than buildings	4,552	19,909	29,615	800	7,458	-4,600	10,762	40,063	113,393	4,543	19,082	12,229
Real estate agents, brokers, and managers	779	3,551	81,055	4,153	1,365	16,387	3,084	8,773	193,571	13,789	7,474	36,438
Other real estate	1,117	4,075	264,747	8,834	3,413	22,663	6,560	33,231	796,509	27,646	11,716	57,978
Services	11,623	31,935	1,122,161	247,938	51,055	330,683	63,043	169,952	6,264,528	1,345,348	247,068	2,278,477
Hotels and other lodging places	743	2,543	76,186	21,020	14,540	-16,304	5,120	16,621	470,297	115,060	63,023	-5,263
Personal services	1,799	3,867	100,902	36,102	3,870	12,167	9,149	19,264	337,697	79,952	16,636	63,987
Business services	2,132	5,153	108,678	16,511	13,832	14,912	7,465	20,954	309,379	41,453	68,022	40,794
Automobile repair and services	1,194	2,706	48,755	8,053	4,639	1,748	7,002	15,172	340,023	51,339	16,132	52,806
Amusement and recreation services, including motion pictures	1,144	3,348	35,997	6,668	4,553	-420	4,076	11,159	184,196	43,627	21,800	-3,207
Medical and health services	1,055	4,089	261,306	54,439	2,419	125,023	7,589	22,621	1,544,284	324,030	23,424	705,749
Legal services	1,447	4,945	289,590	52,651	3,982	146,411	11,004	35,057	1,978,451	368,984	22,106	1,128,175
Accounting, auditing, and bookkeeping services	652	1,910	95,258	29,812	1,014	24,113	2,988	9,275	513,999	169,445	7,130	168,203
Other services	1,457	3,374	105,489	22,682	2,206	23,033	8,650	19,829	586,202	151,458	8,795	127,233
Nature of business not allocable	462	992	4,396	675	860	-3,211	4,297	11,526	142,887	12,374	3,903	27,185

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

NOTE: Estimate for "Contractors not allocable" and "Wholesale and retail trade not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Table 3 (--PARTNERS, RECEIPTS, AND NET PROFIT, BY STATE AND SELECTED INDUSTRY

[All figures are estimates based on samples--money amounts are in thousands of dollars]

State and industry	Number of-- Partnerships	Number of-- Partners	Business receipts	Net profit (less loss)	Number of-- Partnerships	Number of-- Partners	Business receipts	Net profit (less loss)
	United States, total				Alabama			
All industries	992,403	4,066,639	104,438,638	9,662,609	11,729	28,375	1,478,511	164,638
All nonfarm industries	888,210	3,778,695	96,226,827	8,999,127	9,773	23,948	1,366,222	154,620
Agriculture, forestry, and fishing	116,253	317,087	9,003,624	773,515	2,164	4,845	139,858	12,426
Farms	104,193	287,944	8,211,811	663,482	1,956	4,427	112,289	10,018
Other	12,060	29,143	791,813	110,033	(*)	(*)	(*)	(*)
Mining	13,665	137,928	1,410,767	-385,062	(*)	(*)	(*)	(*)
Construction	60,966	137,211	9,461,691	909,388	973	2,082	123,275	11,153
Manufacturing	30,075	79,491	5,671,161	400,015	549	1,296	147,733	9,721
Transportation, communication, electric, gas, and sanitary services	18,717	46,525	1,616,362	167,744	(*)	(*)	(*)	(*)
Wholesale and retail trade	196,683	446,975	36,739,822	2,226,164	2,918	6,553	698,866	37,825
Wholesale trade	34,363	85,263	12,942,291	622,471	392	950	240,575	10,485
Retail trade	161,541	360,028	23,743,154	1,599,956	2,526	5,603	458,291	27,340
Finance, insurance, and real estate	374,832	2,328,935	19,283,298	-930,857	2,383	6,604	86,616	-2,689
Finance	92,420	1,056,668	1,971,627	360,004	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	9,712	26,522	1,302,025	375,426	(*)	(*)	(*)	(*)
Real estate	272,700	1,245,745	16,009,646	-1,666,287	2,076	5,834	76,133	-6,528
Operators and lessors of buildings	223,208	1,045,621	12,349,611	-1,821,600	1,676	4,819	63,588	-9,318
Other real estate	49,492	200,124	3,660,035	155,313	400	1,015	12,545	2,790
Services	172,184	545,627	20,951,529	6,459,608	2,266	5,518	215,740	88,216
Medical and health services	18,832	63,419	4,388,133	1,776,855	185	553	52,399	31,548
Legal services	25,961	87,832	5,811,059	3,071,902	(*)	(*)	(*)	(*)
Other services	127,391	394,376	10,752,337	1,610,851	1,838	4,288	124,956	29,608
	Alaska				Arizona			
All industries	2,040	5,101	162,693	11,777	8,547	38,913	901,215	-12,628
All nonfarm industries	2,040	5,101	162,693	11,777	7,438	34,843	675,646	3,312
Agriculture, forestry, and fishing	(*)	(*)	(*)	(*)	1,109	4,070	225,569	-15,940
Farms	-	-	-	-	1,109	4,070	225,569	-15,940
Other	(*)	(*)	(*)	(*)	-	-	-	-
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	(*)	(*)	(*)	(*)	393	1,138	55,203	3,896
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	289	601	42,422	1,087	1,902	4,466	275,371	21,605
Wholesale trade	(*)	(*)	(*)	(*)	294	598	38,587	3,851
Retail trade	283	588	40,875	759	1,608	3,868	236,784	17,754
Finance, insurance, and real estate	836	2,172	14,842	-2,344	3,541	22,823	199,092	-52,278
Finance	(*)	(*)	-	(*)	1,156	10,948	3,985	7,036
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	696	1,736	13,561	-1,697	2,298	11,643	185,651	-61,531
Operators and lessors of buildings	680	1,696	9,349	-1,457	1,852	9,741	149,354	-58,500
Other real estate	(*)	(*)	(*)	(*)	446	1,902	36,297	-3,031
Services	421	1,189	30,575	9,566	1,433	4,169	119,597	27,453
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	(*)	(*)	(*)	(*)	1,147	3,371	80,406	6,259

Footnote at end of table.

Table 3.6--PARTNERS, RECEIPTS, AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

State and industry	Number of-- Partnerships	Number of-- Partners	Business receipts	Net profit (less loss)	Number of-- Partnerships	Number of-- Partners	Business receipts	Net profit (less loss)
	Arkansas				California			
All industries	9,84[illegible]	25,707	977,136	142,924	139,700	662,127	15,568,305	651,150
All nonfarm industries	7,491	20,295	775,760	93,764	128,656	616,017	14,314,496	710,857
Agriculture, forestry, and fishing	2,515	5,739	217,184	51,216	12,625	50,748	1,395,871	-43,931
Farms	2,355	5,412	201,376	49,160	11,044	46,110	1,253,809	-59,707
Other	(*)	(*)	(*)	(*)	1,581	4,638	142,062	15,776
Mining	(*)	(*)	(*)	(*)	1,192	6,130	130,942	-50,920
Construction	80[illegible]	1,969	67,145	6,864	4,775	10,677	1,505,795	122,069
Manufacturing	364	1,154	36,122	3,452	4,604	12,970	735,154	38,249
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	1,914	5,089	239,006	15,940
Wholesale and retail trade	2,090	4,602	433,869	24,500	25,086	60,290	5,081,694	302,876
Wholesale trade	393	932	133,959	3,312	4,831	11,843	1,707,848	77,076
Retail trade	1,681	3,638	296,042	20,362	20,177	48,291	3,365,585	224,767
Finance, insurance, and real estate	2,123	7,470	68,857	3,974	64,608	401,040	3,313,894	-468,151
Finance	(*)	(*)	(*)	(*)	16,094	138,106	56,554	-61,196
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	1,154	3,034	117,031	23,629
Real estate	1,668	5,032	55,224	3,494	47,360	259,900	3,140,309	-430,584
Operators and lessors of buildings	847	2,219	28,126	-3,277	40,759	228,098	2,045,996	-464,130
Other real estate	821	2,813	27,098	6,771	6,601	31,802	1,094,313	33,546
Services	1,372	3,613	111,278	47,755	24,431	114,174	3,159,181	734,078
Medical and health services	(*)	(*)	(*)	(*)	2,686	11,192	914,426	261,901
Legal services	(*)	(*)	(*)	(*)	2,818	9,341	636,734	305,516
Other services	994	2,396	28,624	5,721	18,927	93,641	1,608,021	166,661
	Colorado				Connecticut			
All industries	15,848	107,089	1,534,958	113,456	15,297	58,511	1,347,693	214,821
All nonfarm industries	13,747	101,854	1,109,347	93,812	14,539	56,231	1,290,432	204,217
Agriculture, forestry, and fishing	2,252	5,537	433,378	21,062	818	2,400	58,633	10,969
Farms	2,101	5,235	425,611	19,644	758	2,280	57,261	10,604
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	631	1,615	145,771	11,173	721	1,479	162,204	8,823
Manufacturing	560	1,262	22,592	-5,153	434	1,081	20,509	4,257
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	2,162	4,845	396,460	20,483	3,309	7,582	340,207	30,094
Wholesale trade	(*)	(*)	(*)	(*)	531	1,081	82,592	5,315
Retail trade	2,024	4,527	285,941	15,970	2,778	6,501	257,615	24,779
Finance, insurance, and real estate	7,434	84,780	246,665	7,117	6,931	37,002	459,048	46,905
Finance	2,248	40,277	18,633	4,587	1,522	13,145	23,539	6,162
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	5,117	44,365	227,960	2,509	5,331	23,500	259,038	-36,348
Operators and lessors of buildings	3,714	35,375	117,844	-5,236	4,628	20,934	211,000	-34,606
Other real estate	1,403	8,990	110,116	7,745	703	2,566	48,038	-1,742
Services	2,367	6,146	241,540	93,251	2,760	8,197	290,387	115,652
Medical and health services	(*)	(*)	(*)	(*)	294	888	54,675	28,471
Legal services	(*)	(*)	(*)	(*)	502	1,635	121,291	69,109
Other services	1,911	4,506	123,989	26,661	1,964	5,674	114,421	18,072

Footnote at end of table.

Table 3.6—PARTNERS, RECEIPTS, AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

State and industry	Number of— Partnerships	Number of— Partners	Business receipts	Net profit (less loss)	Number of— Partnerships	Number of— Partners	Business receipts	Net profit (less loss)
	Delaware				Florida			
All industries	1,860	5,976	202,550	19,041	32,077	117,819	2,584,082	245,288
All nonfarm industries	1,635	5,453	147,089	17,482	29,682	110,122	2,433,828	234,464
Agriculture, forestry, and fishing	294	661	55,965	1,621	3,215	10,300	193,561	-2,216
Farms	(*)	(*)	(*)	(*)	2,395	7,697	150,254	10,824
Other	(*)	(*)	(*)	(*)	820	2,603	43,307	-13,040
Mining	-	-	-	-	(*)	(*)	(*)	(*)
Construction	(*)	(*)	(*)	(*)	2,674	6,179	315,115	36,621
Manufacturing	(*)	(*)	(*)	(*)	832	1,692	55,439	2,196
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	906	2,818	50,102	-4,307
Wholesale and retail trade	58	168	47,665	2,064	5,098	11,210	792,220	46,185
Wholesale trade	(*)	(*)	(*)	(*)	684	1,567	254,768	9,398
Retail trade	(*)	(*)	(*)	(*)	4,414	9,643	537,452	36,787
Finance, insurance, and real estate	933	3,208	19,687	2,367	12,659	66,192	507,298	-55,661
Finance	(*)	(*)	(*)	(*)	2,684	18,833	6,387	5,512
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	688	2,178	17,737	-2,326	9,905	47,142	496,314	-62,270
Operators and lessors of buildings	663	2,115	16,655	-1,256	7,749	38,204	340,326	-57,329
Other real estate	(*)	(*)	(*)	(*)	2,156	8,938	155,988	-4,941
Services	206	1,129	32,097	9,747	6,084	16,149	653,569	221,723
Medical and health services	(*)	(*)	(*)	(*)	294	853	71,285	34,911
Legal services	(*)	(*)	(*)	(*)	823	2,557	190,379	114,819
Other services	(*)	(*)	(*)	(*)	4,967	12,739	391,905	71,993
	Georgia				Hawaii			
All industries	19,347	71,699	2,136,544	195,869	4,169	25,741	583,977	44,133
All nonfarm industries	17,754	66,645	2,029,267	184,887	4,038	25,479	581,126	45,823
Agriculture, forestry, and fishing	1,706	5,281	124,526	14,662	180	360	2,982	-1,733
Farms	1,593	5,054	107,277	10,982	(*)	(*)	(*)	(*)
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	-	-	-	-
Construction	2,127	4,523	236,773	20,325	(*)	(*)	(*)	(*)
Manufacturing	482	1,254	127,333	15,300	245	590	43,939	12,004
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	5,355	11,770	906,263	47,957	831	1,671	69,505	8,734
Wholesale trade	865	1,914	318,538	11,923	(*)	(*)	(*)	(*)
Retail trade	4,490	9,856	587,725	36,034	730	1,468	64,997	8,253
Finance, insurance, and real estate	6,157	39,798	312,528	-62,497	1,879	20,462	201,285	8,108
Finance	1,954	23,769	6,641	971	610	12,372	24,900	1,694
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	-	-	-	-
Real estate	4,117	15,853	298,025	-68,461	1,269	8,090	176,385	6,414
Operators and lessors of buildings	3,098	12,986	189,196	-75,193	1,056	4,792	33,538	-8,095
Other real estate	1,019	2,867	108,829	6,732	(*)	(*)	(*)	(*)
Services	3,062	7,953	395,496	153,929	875	2,332	140,890	9,617
Medical and health services	572	1,494	103,463	64,658	(*)	(*)	(*)	(*)
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	2,221	5,304	191,708	34,070	701	1,746	97,788	-8,499

Footnote at end of table.

Table 3.6--PARTNERS, RECEIPTS, AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

State and industry	Number of-- Partnerships	Number of-- Partners	Business receipts	Net profit (less loss)	Number of-- Partnerships	Number of-- Partners	Business receipts	Net profit (less loss)
	Idaho				Illinois			
All industries	5,007	14,550	580,747	61,482	60,416	247,321	6,655,858	563,892
All nonfarm industries	3,803	11,531	499,707	56,105	54,320	231,974	6,358,051	506,172
Agriculture, forestry, and fishing	1,287	3,185	88,112	6,294	6,603	16,445	340,029	64,567
Farms	1,204	3,019	81,040	5,377	6,096	15,347	297,807	57,720
Other	(*)	(*)	(*)	(*)	507	1,098	42,222	6,847
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	738	1,552	219,164	16,056	2,881	6,617	532,771	66,318
Manufacturing	(*)	(*)	(*)	(*)	1,875	7,161	380,472	20,083
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	962	2,260	133,314	5,262
Wholesale and retail trade	653	1,721	137,919	3,987	11,800	27,996	2,493,575	146,554
Wholesale trade	(*)	(*)	(*)	(*)	2,541	7,038	1,180,543	54,631
Retail trade	616	1,645	108,672	2,582	9,259	20,958	1,313,032	91,923
Finance, insurance, and real estate	1,169	5,429	25,482	666	27,084	155,179	1,270,083	-141,029
Finance	343	2,465		936	5,969	62,887	86,647	-2,317
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	904	2,161	58,833	21,710
Real estate	756	2,824	20,575	-1,070	20,211	90,131	1,124,603	-160,422
Operators and lessors of buildings	662	2,327	11,033	-1,018	16,905	76,319	867,242	-163,769
Other real estate	(*)	(*)	(*)	(*)	3,306	13,812	257,361	3,347
Services	692	1,702	54,867	24,417	8,514	27,059	1,469,486	417,723
Medical and health services	(*)	(*)	(*)	(*)	839	2,580	139,135	68,116
Legal services	(*)	(*)	(*)	(*)	1,037	4,811	344,553	181,353
Other services	569	1,138	25,364	6,906	6,638	19,668	985,798	168,254
	Indiana				Iowa			
All industries	18,232	51,591	1,763,842	195,324	19,105	51,926	1,845,504	339,615
All nonfarm industries	15,937	46,011	1,669,946	176,035	13,091	37,935	1,447,876	248,624
Agriculture, forestry, and fishing	2,418	5,830	99,614	17,807	6,317	14,755	430,923	106,636
Farms	2,295	5,580	93,896	19,289	6,014	13,991	397,628	90,991
Other	(*)	(*)	(*)	(*)	303	764	33,295	15,645
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	1,845	4,205	220,175	24,102	1,416	3,065	156,712	28,690
Manufacturing	731	1,741	99,637	12,507	421	1,196	129,227	17,256
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	767	1,768	48,953	6,746
Wholesale and retail trade	3,739	8,082	772,525	37,229	3,101	7,946	767,560	47,439
Wholesale trade	866	1,928	352,788	9,957	780	2,690	405,450	16,002
Retail trade	2,873	6,154	419,737	27,272	2,321	5,256	362,110	31,437
Finance, insurance, and real estate	5,658	21,244	225,536	-23,730	4,973	17,930	78,409	21,404
Finance	956	6,350	794	-6,263	939	5,221	2,424	4,336
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	4,418	14,268	207,577	-27,527	3,719	12,079	56,884	10,045
Operators and lessors of buildings	3,683	12,214	160,988	-34,920	1,891	6,501	28,305	-1,752
Other real estate	735	2,054	46,589	7,393	1,828	5,578	28,579	11,797
Services	3,302	8,768	301,978	122,762	1,955	4,945	220,412	109,209
Medical and health services	375	1,372	101,832	48,409	440	1,247	106,542	59,051
Legal services	547	1,560	84,428	51,542	302	1,030	46,568	30,591
Other services	2,380	5,836	115,718	22,811	1,213	2,668	67,302	19,567

Footnote at end of table.

Table 3.6—PARTNERS, RECEIPTS, AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

State and industry	Number of-- Partnerships	Number of-- Partners	Business receipts	Net profit (less loss)	Number of-- Partnerships	Number of-- Partners	Business receipts	Net profit (less loss)
	Kansas				Kentucky			
All industries	12,167	50,190	1,202,230	156,520	16,295	41,265	1,603,199	205,058
All nonfarm industries	9,787	41,435	993,180	133,366	13,331	34,242	1,410,485	187,022
Agriculture, forestry, and fishing	2,496	8,988	216,961	23,933	3,177	7,726	197,241	18,011
Farms	2,380	8,755	209,050	23,154	2,964	7,023	192,714	18,036
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	455	3,890	27,171	6,630	(*)	(*)	(*)	(*)
Construction	586	1,302	134,611	20,654	936	1,913	135,089	12,842
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	633	1,518	28,420	5,395
Wholesale and retail trade	2,538	5,805	481,301	26,574	3,749	8,372	743,848	47,675
Wholesale trade	404	1,330	193,187	6,658	742	1,826	214,693	12,407
Retail trade	2,076	4,359	287,082	19,768	2,942	6,416	524,158	34,948
Finance, insurance, and real estate	3,031	22,606	75,476	4,845	3,406	10,903	125,441	23,880
Finance	849	16,438	748	1,774	604	2,964	1,746	4,524
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	2,064	5,913	70,557	1,097	2,449	7,115	94,370	5,533
Operators and lessors of buildings	1,380	4,244	33,974	-6,459	1,872	5,638	51,160	-5,797
Other real estate	684	1,669	36,583	7,556	577	1,477	43,210	11,330
Services	2,338	5,950	201,957	68,892	3,579	8,475	266,327	89,262
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	(*)	(*)	(*)	(*)	566	1,425	83,597	40,642
Other services	1,695	4,233	121,031	24,571	2,717	6,353	137,019	25,784
	Louisiana				Maine			
All industries	11,623	42,717	1,534,395	178,145	2,918	9,170	201,982	35,953
All nonfarm industries	10,135	35,834	1,436,331	151,116	2,593	8,462	189,765	31,988
Agriculture, forestry, and fishing	1,627	7,237	105,279	27,846	593	1,298	19,157	5,174
Farms	1,488	6,883	98,064	27,029	(*)	(*)	(*)	(*)
Other	139	354	7,215	817	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	-	-	-	-
Construction	946	2,104	120,410	11,332	(*)	(*)	(*)	(*)
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	1,912	4,544	609,736	26,608	694	1,567	75,474	3,607
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	1,652	3,844	443,444	21,035	616	1,394	60,289	3,263
Finance, insurance, and real estate	4,109	17,723	130,773	-873	838	4,524	10,997	7,458
Finance	651	3,062	11,515	1,903	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	303	1,044	12,451	1,955	-	-	-	-
Real estate	3,155	13,617	106,807	-4,731	769	2,050	10,232	4,620
Operators and lessors of buildings	2,332	11,261	72,004	-6,865	(*)	(*)	(*)	(*)
Other real estate	823	2,356	34,803	2,134	597	1,406	8,519	3,728
Services	2,276	6,344	322,737	121,872	520	1,189	36,646	15,776
Medical and health services	445	1,194	73,152	36,327	(*)	(*)	(*)	(*)
Legal services	673	2,291	138,119	67,104	(*)	(*)	(*)	(*)
Other services	1,158	2,859	111,466	18,441	(*)	(*)	(*)	(*)

Footnote at end of table.

Table 3.6--PARTNERS, RECEIPTS, AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

State and industry	Number of-- Partnerships	Number of-- Partners	Business receipts	Net profit (less loss)	Number of-- Partnerships	Number of-- Partners	Business receipts	Net profit (less loss)
	Maryland				Massachusetts			
All industries	18,616	90,751	2,169,420	237,124	15,176	83,448	1,816,440	229,173
All nonfarm industries	17,883	88,769	2,124,888	232,025	15,046	83,166	1,791,370	226,839
Agriculture, forestry, and fishing	861	2,366	48,705	5,443	347	772	37,788	5,784
Farms	733	1,982	44,532	5,099	(*)	(*)	(*)	(*)
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	1,162	2,767	121,240	17,766	1,081	2,234	187,743	26,333
Manufacturing	(*)	(*)	(*)	(*)	583	1,197	135,370	9,080
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	404	970	21,884	3,475
Wholesale and retail trade	3,022	7,577	519,805	45,510	2,741	5,987	443,328	37,229
Wholesale trade	537	1,199	98,174	6,145	994	2,333	222,954	20,125
Retail trade	2,485	6,378	421,631	39,365	1,747	3,654	220,374	17,104
Finance, insurance, and real estate	9,000	64,607	828,401	-54,668	6,694	63,242	569,298	8,864
Finance	2,667	25,589	33,535	-23,593	1,630	43,946	147,506	48,448
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	6,332	39,007	793,622	-31,540	4,931	18,903	391,461	-49,058
Operators and lessors of buildings	5,602	35,064	711,117	-34,389	4,399	16,951	340,103	-52,942
Other real estate	730	3,943	82,505	2,849	532	1,952	51,358	3,884
Services	3,417	9,630	566,000	214,932	3,152	8,463	408,722	135,551
Medical and health services	435	1,498	109,861	56,689	488	1,192	88,957	37,243
Legal services	692	2,626	244,702	137,823	414	1,666	138,700	69,076
Other services	2,290	5,506	211,437	20,420	2,250	5,605	181,065	29,232
	Michigan				Minnesota			
All industries	35,430	141,864	3,385,111	292,561	19,541	68,898	1,543,266	103,013
All nonfarm industries	33,820	138,268	3,288,800	277,599	14,977	58,401	1,309,087	80,985
Agriculture, forestry, and fishing	2,017	4,449	116,096	18,728	4,699	10,827	241,964	22,406
Farms	1,610	3,596	96,311	14,962	4,564	10,497	234,179	22,028
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	2,197	5,030	270,859	40,251	813	1,865	146,973	14,251
Manufacturing	822	1,869	170,647	15,243	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	7,943	16,733	1,569,610	103,431	3,216	7,226	598,488	32,684
Wholesale trade	1,452	3,125	476,141	28,717	490	1,063	193,652	8,723
Retail trade	6,491	13,608	1,093,469	74,714	2,665	6,040	403,601	23,406
Finance, insurance, and real estate	14,616	89,336	582,377	-79,692	6,759	38,403	211,879	-69,173
Finance	4,582	52,778	24,128	-41,980	2,052	15,868	1,272	-3,895
Insurance agents, brokers, and service	306	631	24,292	9,501	(*)	(*)	(*)	(*)
Real estate	9,728	35,927	533,957	-47,213	4,524	22,167	204,634	-65,743
Operators and lessors of buildings	8,321	29,945	453,598	-50,700	3,270	17,894	170,205	-67,197
Other real estate	1,407	5,982	80,359	3,487	1,254	4,273	34,429	1,454
Services	7,092	20,678	587,980	185,494	3,174	7,701	259,195	98,052
Medical and health services	578	1,950	100,078	44,454	(*)	(*)	(*)	(*)
Legal services	909	2,747	156,047	79,033	327	1,177	82,365	47,532
Other services	5,605	15,981	331,855	62,007	2,502	5,535	117,911	22,585

Footnote at end of table.

Table 3.6--PARTNERS, RECEIPTS, AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

State and industry	Number of-- Partnerships	Number of-- Partners	Business receipts	Net profit (less loss)	Number of-- Partnerships	Number of-- Partners	Business receipts	Net profit (less loss)
	Mississippi				Missouri			
All industries	9,541	27,590	1,058,304	129,162	20,984	76,520	1,994,954	249,661
All nonfarm industries	8,226	24,308	944,334	120,653	16,444	65,857	1,713,468	206,584
Agriculture, forestry, and fishing	1,413	3,521	129,711	9,560	4,972	11,537	302,133	46,534
Farms	1,315	3,282	113,970	8,509	4,540	10,663	281,486	43,077
Other	(*)	(*)	(*)	(*)	432	874	20,647	3,457
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	524	1,100	70,431	8,273	1,974	4,232	163,833	21,221
Manufacturing	(*)	(*)	(*)	(*)	535	1,602	83,302	7,497
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	3,035	6,733	548,518	31,134	3,980	9,004	832,771	44,174
Wholesale trade	573	1,196	174,390	6,437	673	1,615	342,050	13,833
Retail trade	2,462	5,537	374,128	24,697	3,246	7,267	490,446	30,153
Finance, insurance, and real estate	2,418	10,460	57,606	9,041	6,021	40,988	230,158	-3,242
Finance	(*)	(*)	(*)	(*)	1,696	24,499	27,404	7,790
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	1,927	6,240	43,365	4,213	4,077	15,904	191,050	-16,078
Operators and lessors of buildings	1,468	5,231	27,941	-355	2,593	11,402	152,062	-18,137
Other real estate	459	1,009	15,424	4,568	1,484	4,502	38,988	2,059
Services	1,595	4,588	162,410	65,564	3,105	8,343	338,314	129,766
Medical and health services	256	603	63,065	25,614	184	653	66,900	37,094
Legal services	(*)	(*)	(*)	(*)	463	1,919	102,805	56,547
Other services	1,070	2,893	47,620	9,774	2,458	5,771	168,609	36,125
	Montana				Nebraska			
All industries	4,988	15,267	325,642	31,264	9,504	104,290	1,194,073	141,324
All nonfarm industries	3,970	12,254	235,756	25,151	6,330	95,354	672,380	84,824
Agriculture, forestry, and fishing	1,072	3,121	90,076	6,127	3,187	8,962	524,877	56,810
Farms	1,018	3,013	89,886	6,113	3,174	8,936	521,693	56,500
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	-	-	-	-	(*)	(*)	(*)	(*)
Construction	(*)	(*)	(*)	(*)	628	1,279	91,349	12,107
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	1,020	2,219	135,405	6,206	1,464	3,982	375,687	17,487
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	928	2,009	107,705	5,646	1,225	2,599	242,620	12,436
Finance, insurance, and real estate	1,622	6,906	19,338	4,426	2,872	85,449	48,553	-501
Finance	(*)	(*)	(*)	(*)	978	77,592	4,865	6,042
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	1,186	3,343	16,455	-651	1,757	7,376	37,977	-7,208
Operators and lessors of buildings	921	2,391	8,961	-611	1,494	6,068	34,940	-7,477
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services	678	1,765	39,817	14,323	857	2,726	112,240	53,752
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	592	1,458	21,953	4,003	524	1,606	27,984	2,736

Footnote at end of table.

Table 3.6--PARTNERS, RECEIPTS, AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

State and industry	Number of-- Partnerships	Number of-- Partners	Business receipts	Net profit (less loss)	Number of-- Partnerships	Number of-- Partners	Business receipts	Net profit (less loss)
	Nevada				New Hampshire			
All industries	3,114	12,413	254,462	12,049	2,506	7,553	178,793	24,358
All nonfarm industries	2,866	11,801	239,893	12,453	2,442	7,425	177,811	23,846
Agriculture, forestry, and fishing	331	778	15,487	-231	(*)	(*)	(*)	(*)
Farms	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	-	-	-	-	(*)	(*)	(*)	(*)
Construction	(*)	(*)	(*)	(*)	347	702	26,216	4,144
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	-	-	-	-	(*)	(*)	(*)	(*)
Wholesale and retail trade	422	875	56,114	5,139	806	1,755	84,550	3,935
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	414	850	46,552	4,713	793	1,726	72,354	3,609
Finance, insurance, and real estate	1,066	6,997	48,441	-14,092	396	2,902	11,102	748
Finance	381	3,968	787	498	(*)	(*)	-	(*)
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	-	-	-	-
Real estate	603	2,865	43,878	-15,040	316	842	11,102	-480
Operators and lessors of buildings	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services	1,079	3,218	93,263	18,758	563	1,327	32,951	11,555
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	877	2,602	67,578	9,924	(*)	(*)	(*)	(*)
	New Jersey				New Mexico			
All industries	33,677	123,081	2,852,284	325,080	4,897	17,179	417,367	38,103
All nonfarm industries	32,907	121,197	2,817,596	323,485	4,353	15,786	357,757	31,668
Agriculture, forestry, and fishing	955	2,254	43,661	3,282	544	1,393	59,610	6,435
Farms	770	1,884	34,688	1,595	544	1,393	59,610	6,435
Other	(*)	(*)	(*)	(*)	-	-	-	-
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	1,803	5,088	214,835	14,327	(*)	(*)	(*)	(*)
Manufacturing	1,222	2,667	200,220	25,899	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	548	1,267	50,808	9,526	(*)	(*)	(*)	(*)
Wholesale and retail trade	6,160	13,559	950,574	77,513	971	2,043	207,142	11,058
Wholesale trade	667	1,647	251,405	15,037	(*)	(*)	(*)	(*)
Retail trade	5,433	11,792	697,420	62,339	785	1,646	139,774	8,399
Finance, insurance, and real estate	16,956	70,243	785,386	18,640	1,626	9,376	24,408	2,380
Finance	3,768	23,347	11,573	17,604	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	360	1,388	194,360	25,608	-	-	-	-
Real estate	12,828	45,508	579,453	-24,572	1,304	6,428	22,096	3,797
Operators and lessors of buildings	11,555	41,445	517,067	-15,731	720	3,058	12,333	410
Other real estate	1,273	4,063	62,386	-8,841	584	3,370	9,763	3,387
Services	5,533	25,889	571,464	173,931	943	2,297	48,658	14,641
Medical and health services	488	1,252	70,593	25,250	(*)	(*)	(*)	(*)
Legal services	825	2,621	187,276	87,935	(*)	(*)	(*)	(*)
Other services	4,220	22,016	313,595	60,746	660	1,699	32,277	5,751

Footnote at end of table.

Table 3.6--PARTNERS, RECEIPTS, AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

State and industry	Number of-- Partnerships	Number of-- Partners	Business receipts	Net profit (less loss)	Number of-- Partnerships	Number of-- Partners	Business receipts	Net profit (less loss)
	New York				North Carolina			
All industries	84,084	449,404	13,165,542	1,595,429	20,854	61,675	1,774,201	260,511
All nonfarm industries	80,970	442,339	13,002,870	1,590,463	19,231	57,944	1,678,588	249,013
Agriculture, forestry, and fishing	4,366	9,897	194,518	11,578	1,846	4,181	110,460	12,670
Farms	3,114	7,065	162,672	4,966	1,623	3,731	95,613	11,498
Other	1,252	2,832	31,846	6,612	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	2,826	6,093	597,830	11,258	2,252	4,657	227,243	33,113
Manufacturing	2,638	6,207	579,944	45,713	984	2,577	104,221	8,102
Transportation, communication, electric, gas, and sanitary services	1,455	3,287	112,058	6,866	356	743	27,123	7,645
Wholesale and retail trade	16,533	35,992	2,963,412	185,138	5,248	11,523	840,278	62,193
Wholesale trade	3,512	8,147	1,441,211	73,664	1,157	2,915	310,038	20,248
Retail trade	12,905	27,611	1,501,359	111,292	4,023	8,472	530,016	41,941
Finance, insurance, and real estate	37,086	319,856	4,460,794	263,679	6,022	28,029	131,011	-1,361
Finance	9,447	145,133	1,150,808	366,723	889	12,621	3,423	1,663
Insurance agents, brokers, and service	425	1,051	240,968	54,795	(*)	(*)	(*)	(*)
Real estate	27,214	173,672	3,069,018	-157,839	4,848	14,823	112,972	-5,637
Operators and lessors of buildings	25,520	167,999	2,972,595	-138,095	4,104	12,805	81,871	-9,258
Other real estate	1,694	5,673	96,423	-19,744	744	2,018	31,101	3,621
Services	18,003	62,769	4,191,256	1,082,503	3,726	8,742	314,914	133,988
Medical and health services	2,542	11,188	724,553	206,533	584	1,410	84,238	42,744
Legal services	3,592	12,838	1,146,540	537,198	760	2,136	109,324	69,638
Other services	11,869	38,743	2,320,163	338,772	2,382	5,196	121,352	21,606
	North Dakota				Ohio			
All industries	4,114	12,328	265,652	45,898	38,692	150,038	3,189,657	214,298
All nonfarm industries	2,697	7,566	226,455	26,076	36,290	143,919	3,086,596	201,441
Agriculture, forestry, and fishing	1,417	4,762	39,197	19,822	2,709	6,793	112,199	12,723
Farms	1,417	4,762	39,197	19,822	2,402	6,119	103,061	12,857
Other	-	-	-	-	307	674	9,138	-134
Mining	(*)	(*)	(*)	(*)	1,236	12,702	32,557	-27,495
Construction	(*)	(*)	(*)	(*)	2,655	7,020	238,648	37,015
Manufacturing	(*)	(*)	(*)	(*)	1,412	3,469	155,932	2,992
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	903	2,068	79,450	6,685
Wholesale and retail trade	740	1,681	123,982	6,127	8,102	17,485	1,320,690	90,662
Wholesale trade	(*)	(*)	(*)	(*)	1,340	3,257	481,854	28,984
Retail trade	587	1,362	71,275	4,318	6,702	14,108	838,572	61,709
Finance, insurance, and real estate	1,065	3,829	16,953	3,864	15,210	79,567	621,613	-115,058
Finance	(*)	(*)	-	(*)	3,456	35,172	66,326	-8,576
Insurance agents, brokers, and service	-	-	-	-	(*)	(*)	(*)	(*)
Real estate	1,053	2,935	16,953	3,756	11,467	42,621	526,373	-113,745
Operators and lessors of buildings	445	1,320	6,071	-299	10,090	37,502	449,456	-105,387
Other real estate	608	1,615	10,882	4,055	1,377	5,119	76,917	-8,358
Services	538	1,247	46,888	15,140	5,966	18,849	608,123	204,697
Medical and health services	(*)	(*)	(*)	(*)	479	1,281	98,203	50,757
Legal services	(*)	(*)	(*)	(*)	638	2,869	202,297	118,662
Other services	410	840	20,332	2,073	4,849	14,699	307,623	35,278

Footnote at end of table.

Table 3.6--PARTNERS, RECEIPTS, AND NET PROFIT BY STATE AND SELECTED INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

State and industry	Number of-- Partnerships	Number of-- Partners	Business receipts	Net profit (less loss)	Number of-- Partnerships	Number of-- Partners	Business receipts	Net profit (less loss)
	Oklahoma				Oregon			
All industries	13,180	41,400	1,609,159	7,302	14,160	44,496	1,536,847	221,391
All nonfarm industries	11,993	38,255	1,408,272	-174	12,439	40,434	1,439,756	201,935
Agriculture, forestry, and fishing	1,263	3,316	206,730	7,558	2,252	5,264	133,661	32,724
Farms	1,187	3,145	200,887	7,476	1,721	4,062	97,091	19,456
Other	(*)	(*)	(*)	(*)	531	1,202	36,570	13,268
Mining	902	5,801	105,563	-38,292	(*)	(*)	(*)	(*)
Construction	1,096	2,520	144,400	11,200	1,099	2,346	157,756	13,172
Manufacturing	(*)	(*)	(*)	(*)	958	2,094	285,498	32,893
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	3,474	7,608	691,158	33,789	2,566	5,536	568,570	36,201
Wholesale trade	408	927	201,653	8,390	(*)	(*)	(*)	(*)
Retail trade	3,054	6,657	486,337	25,390	2,286	4,879	395,956	29,549
Finance, insurance, and real estate	3,112	13,649	112,847	-97,130	3,998	18,390	85,738	7,121
Finance	1,015	5,800	5,013	-69,727	1,181	9,541	2,889	4,600
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	1,968	7,578	100,959	-29,831	2,698	8,602	71,234	-1,016
Operators and lessors of buildings	1,442	5,826	76,761	-30,825	2,112	6,125	52,414	-5,136
Other real estate	526	1,752	24,198	994	586	2,477	18,820	4,120
Services	2,535	6,286	271,431	82,756	2,301	6,191	254,784	92,829
Medical and health services	535	1,222	114,824	32,015	466	1,563	107,721	43,248
Legal services	465	1,406	55,044	34,674	(*)	(*)	(*)	(*)
Other services	1,535	3,658	101,563	16,067	1,550	3,775	105,350	24,623
	Pennsylvania				Rhode Island			
All industries	46,402	201,516	5,424,558	605,968	2,479	12,549	182,281	33,329
All nonfarm industries	43,881	195,727	5,283,977	591,863	2,424	12,439	182,173	33,329
Agriculture, forestry, and fishing	2,595	5,948	146,836	14,714	111	222	2,218	639
Farms	2,521	5,789	140,581	14,105	(*)	(*)	(*)	-
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	1,365	39,618	91,290	-3,351	-	-	-	-
Construction	4,229	9,412	631,675	69,883	(*)	(*)	(*)	(*)
Manufacturing	1,505	3,837	425,887	45,803	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	931	2,148	107,936	15,163	-	-	-	-
Wholesale and retail trade	13,082	29,294	2,294,037	143,863	645	1,755	93,276	10,720
Wholesale trade	2,193	5,694	753,917	36,753	(*)	(*)	(*)	(*)
Retail trade	10,888	23,598	1,540,117	107,110	620	1,690	64,736	4,645
Finance, insurance, and real estate	13,079	85,166	737,690	-2,838	615	7,665	23,735	2,503
Finance	3,217	53,150	175,046	22,538	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	405	969	29,494	12,096	(*)	(*)	(*)	(*)
Real estate	9,457	31,047	533,150	-37,472	353	1,286	21,278	-3,500
Operators and lessors of buildings	8,673	28,532	432,904	-32,174	(*)	(*)	(*)	(*)
Other real estate	784	2,515	100,246	-5,298	(*)	(*)	(*)	(*)
Services	8,965	24,603	962,916	314,435	588	1,801	37,784	14,606
Medical and health services	850	1,937	127,603	69,326	(*)	(*)	(*)	(*)
Legal services	1,212	4,504	330,039	171,830	(*)	(*)	(*)	(*)
Other services	6,903	18,162	505,274	73,279	(*)	(*)	(*)	(*)

Footnote at end of table.

Table 3.6--PARTNERS, RECEIPTS, AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

State and industry	Number of-- Partnerships	Number of-- Partners	Business receipts	Net profit (less loss)	Number of-- Partnerships	Number of-- Partners	Business receipts	Net profit (less loss)
	South Carolina				South Dakota			
All industries	9,248	30,930	862,791	106,783	4,610	14,220	307,359	47,378
All nonfarm industries	8,324	28,743	819,430	102,173	3,167	10,932	229,013	35,980
Agriculture, forestry, and fishing	1,372	3,232	56,671	7,170	1,502	3,406	83,736	12,057
Farms	924	2,187	43,361	4,610	1,443	3,288	78,346	11,398
Other	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	-	-	-	-
Construction	929	2,054	126,636	13,834	(*)	(*)	(*)	(*)
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	2,323	5,156	427,173	24,153	449	1,051	121,673	4,963
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	2,066	4,568	323,439	18,248	288	601	54,194	2,925
Finance, insurance, and real estate	2,521	15,307	86,613	9,256	1,662	6,909	17,222	4,989
Finance	528	5,300	1,188	-779	(*)	(*)	(*)	(*)
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	1,907	9,727	77,079	6,833	1,272	4,941	8,560	1,611
Operators and lessors of buildings	1,236	4,337	33,098	-2,717	747	1,932	6,448	-268
Other real estate	671	5,390	43,981	9,550	525	3,009	2,112	1,279
Services	1,445	3,658	117,941	50,742	636	2,126	51,155	21,345
Medical and health services	(*)	(*)	(*)	(*)	91	235	24,431	11,357
Legal services	450	1,111	45,611	26,574	(*)	(*)	(*)	(*)
Other services	897	2,339	51,952	11,288	493	1,572	14,986	2,001
	Tennessee				Texas			
All industries	21,018	61,284	2,240,229	214,706	74,809	272,493	8,006,659	346,778
All nonfarm industries	18,063	53,982	2,172,997	212,603	63,919	243,400	6,853,971	326,249
Agriculture, forestry, and fishing	3,154	7,838	104,320	7,518	12,215	32,043	1,249,995	29,561
Farms	2,955	7,302	67,232	2,103	10,890	29,093	1,152,688	20,529
Other	(*)	(*)	(*)	(*)	1,325	2,950	97,307	9,032
Mining	(*)	(*)	(*)	(*)	2,667	19,389	459,578	-125,652
Construction	1,505	3,220	190,995	16,453	4,864	10,528	673,390	55,581
Manufacturing	790	1,765	137,688	13,350	1,924	4,341	608,941	57,708
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	1,216	3,767	110,346	10,675
Wholesale and retail trade	5,829	12,843	1,219,529	60,280	11,934	27,821	2,566,440	126,544
Wholesale trade	773	2,027	402,427	13,901	2,155	5,275	929,963	44,741
Retail trade	5,056	10,816	817,102	46,379	9,656	22,177	1,628,018	81,437
Finance, insurance, and real estate	5,962	26,159	225,547	4,085	27,904	141,677	1,211,412	-135,111
Finance	1,155	8,091	12,197	182	6,549	54,541	28,523	1,491
Insurance agents, brokers, and service	286	572	22,306	8,526	1,155	3,804	133,335	39,604
Real estate	4,521	17,496	191,044	-4,623	20,200	83,332	1,049,554	-176,206
Operators and lessors of buildings	3,719	14,301	128,298	-9,459	13,752	55,797	674,137	-210,656
Other real estate	802	3,195	62,746	4,836	6,448	27,535	375,417	34,450
Services	3,461	8,506	325,077	109,407	11,623	31,935	1,122,161	330,683
Medical and health services	(*)	(*)	(*)	(*)	1,055	4,089	261,306	125,023
Legal services	(*)	(*)	(*)	(*)	1,447	4,945	289,590	146,411
Other services	2,783	6,641	199,010	37,053	9,121	22,901	571,265	59,249

Footnote at end of table.

Table 3.6--PARTNERS, RECEIPTS, AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

State and industry	Number of-- Partnerships	Number of-- Partners	Business receipts	Net profit (less loss)	Number of-- Partnerships	Number of-- Partners	Business receipts	Net profit (less loss)
	Utah				Vermont			
All industries	5,898	19,232	557,327	27,735	2,203	7,878	111,532	15,067
All nonfarm industries	4,880	16,189	475,941	20,832	1,990	7,440	104,106	14,296
Agriculture, forestry, and fishing	1,018	3,043	81,386	6,903	(*)	(*)	(*)	(*)
Farms	1,0 8	3,043	81,386	6,903	(*)	(*)	(*)	(*)
Other	-	-	-	-	-	-	-	-
Mining	(*)	(*)	(*)	(*)	-	-	-	-
Construction	369	772	89,412	8,285	(*)	(*)	(*)	(*)
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	667	3,435	185,892	11,032	564	1,211	45,862	2,843
Wholesale trade	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Retail trade	383	2,168	111,662	7,912	480	1,039	30,428	1,431
Finance, insurance, and real estate	1,940	7,408	63,030	-18,431	758	4,819	11,520	1,945
Finance	784	2,729	4,721	-1,145	(*)	(*)	-	(*)
Insurance agents, brokers, and service	-	-	-	-	(*)	(*)	(*)	(*)
Real estate	1,156	4,679	58,309	-17,286	491	1,353	10,534	449
Operators and lessors of buildings	835	3,416	43,800	-25,078	489	1,349	9,155	306
Other real estate	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Services	1,291	3,217	91,471	17,917	241	541	17,640	4,037
Medical and health services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	1,021	2,494	49,750	3,186	(*)	(*)	(*)	(*)
	Virginia				Washington			
All industries	17,253	69,545	1,595,276	200,704	20,173	78,797	1,499,618	174,642
All nonfarm industries	15,964	66,023	1,541,000	189,631	18,464	72,752	1,347,332	150,894
Agriculture, forestry, and fishing	1,439	4,078	66,921	14,594	2,149	6,988	196,073	37,159
Farms	1,289	3,522	54,276	11,073	1,709	6,045	152,286	23,748
Other	(*)	(*)	(*)	(*)	440	943	43,787	13,411
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	1,662	3,817	212,052	16,574	1,134	2,581	232,509	23,014
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	450	943	20,352	4,807	470	993	45,342	5,304
Wholesale and retail trade	3,837	8,457	521,637	35,612	3,093	6,839	473,504	32,935
Wholesale trade	(*)	(*)	(*)	(*)	553	1,375	118,455	9,445
Retail trade	3,475	7,346	410,767	31,009	2,540	5,464	355,049	23,490
Finance, insurance, and real estate	5,935	41,148	326,280	-2,691	8,874	47,858	151,924	-24,293
Finance	1,500	23,028	10,551	8,227	3,100	21,646	3,951	2,869
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Real estate	4,361	17,969	307,518	-13,523	5,660	25,984	145,026	-28,964
Operators and lessors of buildings	3,417	14,347	206,848	-21,932	4,487	20,878	103,020	-26,746
Other real estate	944	3,622	100,670	8,409	1,173	5,106	42,006	-2,218
Services	3,369	9,977	354,846	138,284	4,065	12,406	317,046	102,141
Medical and health services	173	828	63,570	33,425	299	1,305	58,956	23,829
Legal services	(*)	(*)	(*)	(*)	744	2,241	118,828	66,303
Other services	2,364	6,451	160,546	29,516	3,022	8,860	139,262	12,009

Footnote at end of table.

Table 3.6--PARTNERS, RECEIPTS, AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

State and industry	Number of-- Partnerships	Number of-- Partners	Business receipts	Net profit (less loss)	Number of-- Partnerships	Number of-- Partners	Business receipts	Net profit (less loss)
	West Virginia				Wisconsin			
All industries	7,605	42,255	405,211	83,298	18,547	63,281	1,347,342	204,731
All nonfarm industries	7,333	41,711	389,076	81,328	14,713	55,228	1,189,161	162,321
Agriculture, forestry, and fishing	(*)	(*)	(*)	(*)	3,968	8,321	163,306	43,714
Farms	(*)	(*)	(*)	(*)	3,834	8,053	158,181	42,410
Other	-	-	-	-	(*)	(*)	(*)	(*)
Mining	2,121	24,718	12,500	-8,209	(*)	(*)	(*)	(*)
Construction	(*)	(*)	(*)	(*)	1,212	2,889	97,415	10,509
Manufacturing	(*)	(*)	(*)	(*)	702	1,580	136,026	13,443
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	1,367	2,892	189,461	19,292	3,681	8,219	520,985	38,453
Wholesale trade	(*)	(*)	(*)	(*)	650	1,547	137,448	9,410
Retail trade	1,321	2,755	153,513	17,315	3,031	6,672	383,537	28,943
Finance, insurance, and real estate	2,214	8,973	15,947	4,941	6,230	33,676	184,476	22,677
Finance	705	4,560	71	2,263	1,745	19,176	547	33,246
Insurance agents, brokers, and service	-	-	-	-	(*)	(*)	(*)	(*)
Real estate	1,509	4,413	15,876	2,678	4,298	13,877	180,372	-12,679
Operators and lessors of buildings	1,368	4,054	9,681	1,621	3,473	11,491	139,640	-13,817
Other real estate	(*)	(*)	(*)	(*)	825	2,386	40,732	1,138
Services	1,130	2,937	124,907	57,412	2,054	5,695	229,424	85,231
Medical and health services	(*)	(*)	(*)	(*)	296	1,122	71,341	30,554
Legal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	505	1,090	43,840	11,357	1,450	3,388	90,901	12,620
	Wyoming							
All industries	2,626	6,989	239,585	1,728				
All nonfarm industries	2,163	5,987	169,451	1,716				
Agriculture, forestry, and fishing	463	1,002	70,134	12				
Farms	463	1,002	70,134	12				
Other	-	-	-	-				
Mining	(*)	(*)	(*)	(*)				
Construction	(*)	(*)	(*)	(*)				
Manufacturing	(*)	(*)	(*)	(*)				
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)				
Wholesale and retail trade	485	993	83,791	2,881				
Wholesale trade	(*)	(*)	(*)	(*)				
Retail trade	388	781	62,341	1,449				
Finance, insurance, and real estate	834	2,815	9,430	2,771				
Finance	(*)	(*)	-	(*)				
Insurance agents, brokers, and service	(*)	(*)	(*)	(*)				
Real estate	680	1,614	6,285	678				
Operators and lessors of buildings	454	1,148	4,171	792				
Other real estate	(*)	(*)	(*)	(*)				
Services	391	950	17,031	6,434				
Medical and health services	(*)	(*)	(*)	(*)				
Legal services	(*)	(*)	(*)	(*)				
Other services	(*)	(*)	(*)	(*)				

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

NOTE: Estimates for "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

United States total includes returns with Puerto Rican addresses. However, data for these returns are not shown separately because of the small number of sample returns on which they were based.

Table 7.--RECEIPTS, PAYMENTS TO PARTNERS, AND NET PROFIT, BY NUMBER OF PARTNERS AND SELECTED INDUSTRIES

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	All active partnerships				
	Number of partnerships	Number of partners	Business receipts	Payments to partners	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)
All industries	992,012	4,066,466	104,283,345	2,139,439	9,618,447
Agriculture, forestry, and fishing	114,426	312,966	8,882,855	102,638	748,931
Farms	102,327	283,759	8,094,176	84,753	640,180
Field crop	33,977	95,160	1,777,591	30,670	350,915
Fruit, tree nut, and vegetable	10,141	38,122	744,795	13,139	18,041
Livestock	55,658	144,216	5,445,079	29,948	265,577
Agricultural services, forestry, and fishing	12,099	29,207	788,679	17,885	108,751
Mining	13,562	138,581	1,416,074	24,283	-385,716
Oil and gas extraction	11,537	132,692	949,750	18,695	-371,436
Other mining	2,025	5,889	466,324	5,588	-14,280
Construction	60,945	137,277	9,455,043	192,777	907,826
General contractors	22,570	51,796	6,129,875	77,963	393,386
Special trade contractors	37,869	83,962	3,302,881	114,814	512,306
Plumbing, heating, and air conditioning	5,446	11,572	638,360	18,648	61,864
Contractors, not elsewhere classified	21,550	49,302	1,919,421	74,878	299,714
Manufacturing	30,176	79,665	5,689,332	105,828	400,443
Lumber and wood products, except furniture	4,899	11,513	935,910	14,702	99,025
Printing, publishing, and allied industries	6,052	16,893	524,331	21,560	49,377
Machinery, except electrical	2,503	5,938	264,169	13,530	22,490
Other manufacturing industries	16,722	45,321	3,964,922	56,036	229,551
Transportation, communication, electric, gas, and sanitary services	18,710	46,194	1,612,086	40,465	169,112
Transportation	15,458	36,258	1,350,055	35,070	143,829
Trucking and warehousing	11,533	26,436	968,122	29,383	115,531
Other transportation	3,925	9,822	381,933	5,687	28,298
Communication, electric, gas, and sanitary services	3,252	9,936	262,031	5,395	25,283
Wholesale and retail trade	196,486	446,328	36,656,453	492,809	2,221,340
Wholesale trade	34,499	85,458	12,935,960	127,639	622,823
Retail trade	161,201	359,170	23,666,041	363,327	1,595,071
Building materials and garden supplies	9,094	20,898	1,845,750	29,895	132,722
General merchandise stores	4,562	10,769	905,481	11,487	62,527
Food stores	22,769	49,134	5,273,839	49,599	227,970
Grocery stores	16,505	35,998	4,387,000	35,103	172,528
Other food stores	6,264	13,136	886,839	14,496	55,442
Automotive dealers and service stations	32,541	70,709	6,461,587	73,966	325,939
Motor vehicle dealers	7,383	16,288	2,906,317	24,979	104,486
Gasoline service stations	19,037	40,709	2,735,251	32,818	172,690
Other automotive dealers	6,121	13,712	820,019	16,169	48,763
Apparel and accessory stores	11,248	25,976	1,233,278	30,929	128,635
Furniture and home furnishings stores	10,966	24,389	1,523,332	25,885	149,048
Eating places	22,167	52,775	2,140,956	41,899	165,385
Drinking places	10,836	23,897	647,743	22,461	63,748
Liquor stores	4,612	10,238	833,845	10,995	46,932
Other retail trade	32,406	70,385	2,800,230	66,211	292,168
Wholesale and retail trade not allocable	786	1,700	54,452	1,843	3,446
Finance, insurance, and real estate	375,752	2,328,349	19,277,362	382,114	-949,200
Finance	92,854	1,054,870	1,973,919	191,186	356,103
Banking, and credit agencies other than banks	2,426	15,446	86,838	11,369	37,447
Security, commodity brokers, and services	3,954	36,025	1,566,551	145,995	478,567
Holding and investment companies	86,474	1,003,399	320,530	33,822	-159,911
Insurance agents, brokers, and service	9,650	26,368	1,295,967	48,769	373,284
Real estate	273,248	1,247,111	16,007,476	142,159	-1,678,587
Operators of buildings	224,310	1,049,466	12,360,562	95,759	-1,836,408
Lessors, other than buildings	24,701	101,656	251,797	4,335	-31,940
Real estate agents, brokers, and managers	9,721	32,294	728,893	15,444	82,775
Other real estate	14,516	63,695	2,666,224	26,621	106,986
Services	172,864	549,609	20,990,765	792,903	6,462,732
Hotels and other lodging places	13,324	52,584	1,449,640	23,068	-76,980
Motels, motor hotels, and tourist courts	5,879	24,898	722,775	11,988	6,308
Other lodging places	7,445	27,686	726,865	11,080	-83,288
Personal services	26,798	67,199	1,082,898	64,669	191,862
Laundries, dry cleaning, and garment services	10,052	31,539	407,762	16,850	45,439
Beauty shops	7,109	14,554	175,810	16,833	35,507
Barber shops	4,059	8,615	94,061	8,001	28,299
Other personal services	5,578	12,491	405,265	22,985	82,617
Business services	23,325	101,974	1,366,648	47,202	97,416
Automobile repair and services	19,431	42,957	1,031,942	35,512	155,310
Automobile repair shops	13,863	29,495	751,166	26,316	133,154
General automobile repair shops	7,547	15,744	379,471	13,303	75,471
Other automobile repair	6,316	13,751	371,695	13,013	57,683
Automobile parking and other services	5,568	13,462	280,776	9,196	22,156
Miscellaneous repair services	11,401	23,808	439,063	22,703	85,037
Amusement and recreation services, including motion pictures	13,039	45,066	984,631	17,165	12,647
Medical and health services	18,876	63,529	4,396,136	163,593	1,777,811
Offices of physicians	10,329	36,677	2,891,746	118,475	1,450,213
Other medical and health services	8,547	26,852	1,504,390	45,118	327,598
Legal services	26,075	88,153	5,830,285	164,596	3,083,175
Engineering and architectural services	6,288	16,369	1,369,475	60,172	264,647
Accounting, auditing, and bookkeeping services	10,096	36,885	2,918,220	180,513	845,686
Certified public accountants	7,273	28,946	2,695,838	154,960	798,779
Other accounting, auditing, and bookkeeping services	2,823	7,939	222,382	25,553	46,907
Other services	4,211	11,085	121,827	13,710	26,121
Nature of business not allocable	9,091	27,497	303,375	5,622	42,979

Footnote at end of table.

Table 3.7—RECEIPTS, PAYMENTS TO PARTNERS, AND NET PROFIT, BY NUMBER OF PARTNERS AND SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Partnerships with 2 partners				Partnerships with 3 partners			
	Number of partnerships	Business receipts	Payments to partners	Net profit (less loss)	Number of partnerships	Business receipts	Payments to partners	Net profit (less loss)
	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All industries	659,347	57,652,197	1,007,203	5,347,900	143,182	16,225,074	374,017	1,610,178
Agriculture, forestry, and fishing	85,218	5,687,127	45,606	654,603	16,872	1,026,074	27,371	205,914
Farms	75,292	5,152,410	33,236	566,700	15,611	1,492,834	24,975	187,441
Field crop	23,395	1,018,749	11,763	227,541	5,240	412,031	12,110	96,713
Fruit, tree nut, and vegetable	5,708	343,924	3,550	37,536	1,950	188,761	4,631	22,059
Livestock	44,207	3,691,821	17,445	286,646	8,133	880,575	7,339	69,346
Agricultural services, forestry, and fishing	9,926	534,717	12,370	87,903	1,261	133,840	2,396	18,473
Mining	6,265	615,038	12,390	-165,334	1,575	412,356	2,122	44,581
Oil and gas extraction	5,094	334,306	8,716	-177,520	1,025	318,187	1,051	67,933
Other mining	1,171	280,732	3,674	12,186	550	94,169	1,071	-23,352
Construction	52,108	7,022,802	140,778	670,525	6,546	1,371,839	39,988	132,604
General contractors	18,688	4,323,562	57,641	239,757	2,707	924,347	12,417	70,089
Special trade contractors	33,106	2,681,700	83,137	428,496	3,714	445,628	27,571	63,391
Plumbing, heating, and air conditioning	4,894	534,680	14,539	56,745	465	78,272	3,188	5,986
Contractors, not elsewhere classified	18,283	1,497,922	51,327	235,699	2,566	297,436	21,223	47,648
Manufacturing	23,614	3,308,916	58,790	265,681	4,185	869,516	21,622	28,527
Lumber and wood products, except furniture	3,959	510,970	9,558	59,571	643	158,886	1,670	16,411
Printing, publishing, and allied industries	4,838	348,677	12,113	56,364	752	74,817	6,688	-20,741
Machinery, except electrical	1,967	145,765	7,414	19,362	(*)	(*)	(*)	(*)
Other manufacturing industries	12,850	2,303,504	29,705	130,384	2,416	585,061	10,549	37,498
Transportation, communication, electric, gas, and sanitary services	15,494	1,150,126	29,254	128,403	2,117	223,426	7,912	20,264
Transportation	12,933	975,978	25,646	96,211	1,867	170,443	7,068	17,338
Trucking and warehousing	9,870	737,143	20,675	92,823	1,199	105,982	6,715	11,343
Other transportation	3,063	238,835	4,971	3,388	668	64,461	353	5,995
Communication, electric, gas, and sanitary services	2,561	174,148	3,608	32,192	(*)	(*)	(*)	(*)
Wholesale and retail trade	168,402	25,120,470	327,006	1,606,732	20,367	6,022,152	91,630	331,739
Wholesale trade	27,077	7,371,716	69,484	365,083	5,069	2,485,861	25,370	126,690
Retail trade	140,604	17,699,158	255,871	1,238,590	15,296	3,534,215	66,218	204,951
Building materials and garden supplies	7,470	1,247,148	19,046	93,662	1,318	328,404	6,071	20,979
General merchandise stores	3,586	536,493	5,043	39,134	591	168,366	3,328	7,620
Food stores	20,392	3,956,258	37,906	186,808	1,824	870,160	7,460	29,383
Grocery stores	14,583	3,234,119	26,079	137,510	1,431	791,990	5,545	24,898
Other food stores	5,809	722,139	11,827	49,298	393	78,170	1,915	4,485
Automotive dealers and service stations	29,174	5,083,460	53,836	275,300	2,500	827,350	12,209	32,905
Motor vehicle dealers	6,350	2,042,863	17,014	79,404	867	502,609	4,763	16,081
Gasoline service stations	17,728	2,401,706	27,233	157,886	825	206,363	2,442	11,585
Other automotive dealers	5,096	638,891	9,589	38,010	808	118,378	5,004	5,239
Apparel and accessory stores	9,628	902,197	21,026	96,586	1,057	199,422	6,235	17,641
Furniture and home furnishings stores	9,399	1,086,405	15,986	104,024	1,306	272,323	5,607	31,480
Eating places	18,893	1,473,660	27,230	108,753	1,928	311,626	8,554	23,686
Drinking places	9,576	546,579	18,890	51,857	1,160	87,176	2,599	11,889
Liquor stores	3,759	656,091	8,746	37,939	728	138,698	1,010	6,496
Other retail trade	28,727	2,210,867	48,162	244,527	2,884	330,690	13,145	22,872
Wholesale and retail trade not allocable	721	49,596	1,651	3,059	(*)	(*)	(*)	(*)
Finance, insurance, and real estate	173,623	6,459,323	98,480	-45,387	66,369	2,692,729	37,833	-175,191
Finance	27,989	288,443	19,864	30,591	13,927	100,973	7,842	-39,572
Banking, and credit agencies other than banks	1,212	17,063	3,898	14,504	(*)	(*)	(*)	(*)
Security, commodity brokers, and services	1,670	113,393	5,400	45,960	(*)	(*)	(*)	(*)
Holding and investment companies	25,107	157,987	10,566	-29,873	13,337	63,649	5,226	-57,463
Insurance agents, brokers, and service	7,365	433,513	29,459	122,948	1,401	148,032	7,564	48,108
Real estate	138,269	5,737,367	49,157	-198,926	51,041	2,443,724	22,427	-183,727
Operators of buildings	114,557	3,810,174	24,480	-349,129	40,798	1,858,599	14,577	-251,262
Lessors, other than buildings	10,354	109,902	2,071	4,320	5,726	51,739	270	5,380
Real estate agents, brokers, and managers	6,041	460,018	8,304	95,431	1,645	119,077	2,339	16,125
Other real estate	7,317	1,357,273	14,302	50,452	2,872	414,309	5,241	46,030
Services	127,693	8,054,202	289,874	2,194,814	23,952	2,970,322	145,519	1,020,154
Hotels and other lodging places	9,166	644,517	8,983	4,198	1,556	222,804	3,446	-16,670
Motels, motor hotels, and tourist courts	3,645	300,544	3,922	12,138	747	116,579	1,527	-4,126
Other lodging places	5,521	343,973	5,061	-7,940	809	106,225	1,919	-12,544
Personal services	23,753	814,266	41,805	158,472	2,388	168,391	16,379	24,181
Laundries, dry cleaning, and garment services	8,708	306,370	13,154	40,939	914	54,010	1,996	3,055
Beauty shops	6,798	165,729	14,353	34,789	(*)	(*)	(*)	(*)
Barber shops	3,562	80,371	5,187	23,756	(*)	(*)	(*)	(*)
Other personal services	4,685	261,796	9,111	58,988	667	92,764	9,134	16,072
Business services	17,644	833,390	30,108	91,737	3,565	236,559	11,203	34,370
Automobile repair and services	16,814	857,881	25,190	146,355	1,958	110,521	5,950	8,915
Automobile repair shops	12,432	654,887	20,393	122,527	1,276	75,862	5,242	9,571
General automobile repair shops	6,966	348,009	10,348	71,191	517	29,626	2,931	4,240
Other automobile repair	5,466	306,878	10,045	51,336	759	46,236	2,311	5,331
Automobile parking and other services	4,382	202,994	4,797	23,828	682	34,719	708	-656
Miscellaneous repair services	10,464	390,812	18,704	75,950	871	43,938	3,866	8,184
Amusement and recreation services including motion pictures	9,066	532,076	5,338	37,185	1,547	118,762	3,940	8,926
Medical and health services	12,620	1,688,628	52,397	716,457	2,821	710,866	23,113	340,816
Offices of physicians	6,220	875,139	20,445	523,024	1,947	521,307	16,813	288,444
Other medical and health services	6,400	813,489	31,952	193,433	874	189,559	6,300	52,372
Legal services	14,191	1,275,191	43,234	664,557	5,837	820,604	35,679	440,976
Engineering and architectural services	4,622	487,036	18,528	115,982	887	231,408	16,407	52,163
Accounting, auditing, and bookkeeping services	6,061	457,806	36,807	167,438	1,997	277,951	22,245	110,972
Certified public accountants	3,757	386,610	26,258	149,491	1,696	256,889	19,114	104,135
Other accounting, auditing, and bookkeeping services	2,304	71,196	10,549	17,947	(*)	(*)	(*)	(*)
Other services	3,292	72,599	8,780	16,483	525	28,458	3,291	7,321
Nature of business not allocable	6,930	234,193	5,025	37,863	1,199	36,660	20	1,586

Footnote at end of table.

Table 3.7—RECEIPTS, PAYMENTS TO PARTNERS, AND NET PROFIT, BY NUMBER OF PARTNERS AND SELECTED INDUSTRIES--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Partnerships with 4 partners				Partnerships with 5 or more partners			
	Number of partnerships	Business receipts	Payments to partners	Net profit (less loss)	Number of partnerships	Business receipts	Payments to partners	Net profit (less loss)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
All industries	65,075	7,422,460	172,276	738,428	124,408	22,983,014	585,943	1,921,941
Agriculture, forestry, and fishing	5,250	707,037	9,716	56,068	7,086	862,017	19,945	-167,654
Farms	4,799	651,273	8,713	43,840	6,625	797,659	17,829	-157,801
Field crop	2,075	161,513	4,031	19,234	3,267	185,298	2,766	7,427
Fruit, tree nut, and vegetable	780	109,554	2,042	14,694	1,703	102,556	2,916	-56,248
Livestock	1,754	377,583	2,625	12,470	1,564	495,100	2,539	-102,885
Agricultural services, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Mining	1,219	98,711	1,622	-49,709	4,503	289,969	8,149	-215,254
Oil and gas extraction	976	72,157	1,374	-45,896	4,442	225,100	7,554	-215,953
Other mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	1,479	521,314	8,248	69,051	812	539,088	3,763	35,646
General contractors	738	431,682	5,623	56,495	437	450,284	2,282	27,045
Special trade contractors	736	89,103	2,625	12,616	313	86,450	1,481	7,803
Plumbing, heating, and air conditioning	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Contractors, not elsewhere classified	528	59,369	1,453	10,297	(*)	(*)	(*)	(*)
Manufacturing	1,149	464,947	10,428	45,211	1,228	1,045,953	14,988	61,024
Lumber and wood products, except furniture	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Printing, publishing, and allied industries	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Machinery, except electrical	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other manufacturing industries	660	314,503	5,312	30,134	796	761,854	10,470	31,535
Transportation, communication, electric, gas, and sanitary services	516	100,623	1,020	1,852	583	137,911	2,279	18,593
Transportation	(*)	(*)	(*)	(*)	341	113,756	1,477	26,514
Trucking and warehousing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other transportation	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	4,740	1,985,513	33,119	106,709	2,977	3,528,318	41,054	176,160
Wholesale trade	1,436	986,025	12,950	46,984	917	2,092,358	19,835	84,066
Retail trade	3,241	996,708	20,019	59,436	2,060	1,435,960	21,219	92,094
Building materials and garden supplies	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General merchandise stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Food stores	353	219,217	1,966	7,090	200	228,204	2,267	4,689
Grocery stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other food stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Automotive dealers and service stations	570	242,703	5,174	8,624	297	308,074	2,747	9,110
Motor vehicle dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Gasoline service stations	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other automotive dealers	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Apparel and accessory stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Furniture and home furnishings stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Eating places	726	117,197	2,174	10,040	620	238,473	3,941	22,906
Drinking places	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Liquor stores	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other retail trade	621	112,681	2,302	9,407	(*)	(*)	(*)	(*)
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	-	-	-	-
Finance, insurance, and real estate	41,104	1,811,586	24,582	-120,826	94,656	8,313,724	221,219	-607,796
Finance	9,584	54,334	4,684	-35,063	41,354	1,530,169	158,796	400,147
Banking, and credit agencies other than banks	(*)	(*)	(*)	(*)	679	56,416	5,873	16,362
Security, commodity brokers, and services	(*)	(*)	(*)	(*)	1,641	1,398,792	136,839	411,175
Holding and investment companies	8,996	23,933	1,946	-45,185	39,034	74,961	16,084	-27,390
Insurance agents, brokers, and service	347	60,865	4,074	21,514	537	653,557	7,672	180,714
Real estate	31,173	1,696,387	15,824	-107,277	52,765	6,129,998	54,751	-1,188,657
Operators of buildings	25,246	1,410,354	12,448	-118,886	43,709	5,281,435	44,254	-1,117,131
Lessors, other than buildings	3,577	30,288	1,132	-464	5,044	59,868	862	-41,176
Real estate agents, brokers, and managers	663	45,421	682	-374	1,372	104,377	4,119	-28,407
Other real estate	1,687	210,324	1,562	12,447	2,640	684,318	5,516	-1,943
Services	9,407	1,726,800	83,362	628,346	11,812	8,239,441	274,148	2,619,418
Hotels and other lodging places	1,037	116,635	3,163	-7,179	1,565	465,684	7,476	-57,329
Motels, motor hotels, and tourist courts	772	71,713	2,370	3,329	715	233,939	4,169	-5,033
Other lodging places	(*)	(*)	(*)	(*)	850	231,745	3,307	-52,296
Personal services	509	43,083	3,913	4,491	148	57,158	2,572	4,718
Laundries, dry cleaning, and garment services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Beauty shops	-	-	-	-	(*)	(*)	(*)	(*)
Barber shops	-	-	-	-	-	-	-	-
Other personal services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	929	76,297	1,573	6,126	1,187	220,402	4,318	-34,817
Automobile repair and services	433	36,055	4,046	1,371	226	27,425	326	-1,331
Automobile repair shops	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
General automobile repair shops	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)
Other automobile repair	(*)	(*)	(*)	(*)	(*)	(*)	-	(*)
Automobile parking and other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Miscellaneous repair services	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)
Amusement and recreation services, including motion pictures	846	62,675	1,047	2,776	1,580	271,118	6,840	-36,240
Medical and health services	1,383	372,340	12,502	177,735	2,052	1,624,302	75,581	542,803
Offices of physicians	912	265,407	9,578	148,032	1,250	1,229,893	71,639	490,713
Other medical and health services	471	106,933	2,924	29,703	802	394,409	3,942	52,090
Legal services	2,853	650,425	32,336	342,743	3,194	3,084,065	53,347	1,634,899
Engineering and architectural services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Accounting, auditing, and bookkeeping services	882	209,811	15,642	79,091	1,156	1,972,652	105,819	488,185
Certified public accountants	741	201,560	14,019	77,896	1,079	1,850,779	95,569	467,257
Other accounting, auditing, and bookkeeping services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Other services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Nature of business not allocable	(*)	(*)	(*)	(*)	751	26,593	398	1,804

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

NOTE: Estimates for "Other farms," "Painting, paper hanging, and decorating," "Masonary, stonework, and plastering," and "Contractors not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Table 3.8--RECEIPTS AND NET PROFIT FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Year of organization	Number of-- Partnerships	Number of-- Partners	Business receipts	Net profit (less loss)	Number of-- Partnerships	Number of-- Partners	Business receipts	Net profit (less loss)
	All industries				Agriculture, forestry, and fishing			
					Total			
Total	990,625	4,063,030	104,165,816	9,615,307	114,285	312,667	8,877,619	750,401
Not shown	110,602	418,232	8,432,317	1,281,120	21,575	57,372	1,193,011	186,914
1919 and prior	3,026	28,477	2,198,824	552,709	(*)	(*)	(*)	(*)
1920-29	3,621	25,420	1,146,096	225,770	913	3,218	42,546	9,330
1930-39	9,460	33,450	2,248,322	392,901	1,352	3,228	97,795	17,428
1940-49	48,794	166,668	10,761,826	1,638,360	7,991	22,259	871,201	128,108
1950-59	113,853	470,308	18,649,305	3,203,125	15,266	38,155	1,581,190	246,059
1960-64	111,632	467,670	12,554,371	2,003,205	13,900	34,826	1,257,251	162,770
1965-69	231,222	1,021,030	24,449,331	1,784,792	23,846	65,055	1,809,965	169,921
1970	78,491	345,411	7,741,271	-20,587	6,977	18,247	639,258	16,286
1971	115,596	441,305	9,109,169	-503,240	8,959	23,936	857,614	20,984
1972	164,328	645,059	6,874,984	-942,848	13,643	45,625	707,689	-199,152
	Agriculture, forestry, and fishing--Continued							
	Farms							
	Total				Field crop			
Total	102,248	283,584	8,089,393	641,706	33,977	95,160	1,777,591	350,915
Not shown	20,346	54,806	1,124,276	176,321	7,369	20,649	256,095	82,481
1919 and prior	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
1920-29	509	3,205	44,336	9,100	(*)	(*)	(*)	(*)
1930-39	1,196	2,883	83,441	15,679	540	1,299	31,479	10,200
1940-49	7,643	21,378	802,231	123,133	3,211	10,667	161,608	50,677
1950-59	14,255	35,425	1,394,099	219,821	4,549	11,754	275,021	71,153
1960-64	12,830	32,322	1,154,357	144,647	4,841	13,285	204,740	66,809
1965-69	21,602	59,577	1,662,027	140,371	6,687	18,162	433,196	64,265
1970	5,725	15,640	400,357	-30	1,484	4,373	64,814	3,018
1971	7,903	20,512	786,743	12,994	2,189	5,643	189,949	15,165
1972	10,438	37,264	624,091	-197,921	2,908	8,596	139,491	-17,399
	Fruit, tree nut, and vegetable				Livestock			
Total	10,141	38,122	744,795	18,041	55,579	144,041	5,440,296	267,103
Not shown	1,402	2,959	88,769	10,390	11,252	30,366	761,067	78,865
1919 and prior	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
1920-29	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
1930-39	(*)	(*)	(*)	(*)	571	1,389	41,087	4,284
1940-49	905	2,391	130,315	28,189	3,449	8,154	500,892	43,454
1950-59	1,973	5,549	237,934	51,508	7,574	17,787	857,432	91,348
1960-64	831	2,224	66,235	8,986	6,970	16,371	868,839	65,415
1965-69	2,380	12,142	81,911	-23,508	12,039	28,184	1,110,460	101,964
1970	500	1,781	16,719	-6,790	3,396	8,592	313,059	5,936
1971	669	2,877	59,594	-20,555	4,264	10,907	541,64	22,970
1972	1,285	5,984	50,171	-31,985	5,680	21,304	426,970	-148,136
	Farms--Continued				Agricultural services, forestry, and fishing			
	Other							
Total	2,551	6,261	126,711	5,647	12,037	29,083	788,226	108,695
Not shown	323	832	18,345	4,585	1,229	2,566	68,735	10,593
1919 and prior	-	-	-	-	(*)	(*)	(*)	(*)
1920-29					(*)	(*)	(*)	(*)
1930-39					(*)	(*)	(*)	(*)
1940-49	441	981	53,122	10,593	348	881	68,970	4,975
1950-59					1,011	2,730	187,091	26,238
1960-64					1,070	2,504	102,894	18,123
1965-69	496	1,089	36,460	-2,350	2,244	5,478	147,938	29,550
1970	345	894	5,765	-2,194	1,252	2,657	38,901	10,316
1971	381	1,085	5,560	-4,586	1,456	3,424	70,871	7,990
1972	565	1,380	7,459	-401	3,205	8,361	83,598	-1,231
	Mining							
	Total				Oil and gas extraction			
Total	13,500	138,457	1,415,077	-385,935	11,537	132,692	949,750	-371,436
Not shown	1,603	12,274	58,949	-4,101	1,295	10,989	26,147	-2,428
1919 and prior					(*)	(*)	(*)	(*)
1920-29	253	1,567	43,540	13,644	(*)	(*)	(*)	(*)
1930-39					(*)	(*)	(*)	(*)
1940-49	687	3,811	147,332	27,932	592	3,565	103,866	21,043
1950-59	1,506	18,388	231,903	19,548	1,235	17,592	134,610	10,432
1960-64	1,311	15,478	120,370	5,880	1,186	15,170	66,681	-1,143
1965-69	2,832	42,668	449,682	65,018	2,489	41,881	356,952	60,451
1970	1,022	11,809	132,716	-97,102	846	11,339	55,646	-59,277
1971	2,144	13,204	157,481	-68,093	1,965	12,678	113,047	-65,835
1972	2,142	19,258	73,104	-348,661	1,682	17,928	54,297	-347,675

Footnote at end of table.

Table 3.8--RECEIPTS AND NET PROFIT FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Year of organization	Number of-- Partnerships	Number of-- Partners	Business receipts	Net profit (less loss)	Number of-- Partnerships	Number of-- Partners	Business receipts	Net profit (less loss)
	Mining--Continued				Construction			
	Other mining				Total			
Total	1,963	5,765	465,327	-14,499	60,818	137,022	9,450,915	907,366
Not shown	308	1,285	32,802	-1,673	7,282	18,593	730,753	98,443
1919 and prior	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
1920-29	-	-	-	-	320	648	35,491	2,108
1930-39	(*)	(*)	(*)	(*)	225	489	103,023	5,574
1940-49	95	246	43,466	6,889	1,601	3,794	502,434	46,263
1950-59	271	796	97,293	9,116	4,062	9,265	1,106,666	116,241
1960-64	125	308	53,689	7,023	4,539	9,515	979,052	100,889
1965-69	343	787	92,730	4,567	10,886	24,216	2,686,350	225,813
1970	176	470	77,070	-37,825	5,298	12,097	1,216,672	99,918
1971	179	526	44,434	-2,258	9,300	20,575	1,222,564	127,634
1972	460	1,330	18,807	-986	17,301	37,820	861,222	83,996
	Construction--Continued							
	General contractors				Special trade contractors			
					Total			
Total	22,506	51,668	6,126,349	392,879	37,806	83,835	3,302,279	512,353
Not shown	2,554	5,383	335,079	36,717	4,603	12,588	384,099	60,055
1919 and prior	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
1920-29	(*)	(*)	(*)	(*)	253	510	18,896	816
1930-39	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
1940-49	301	768	270,702	16,046	1,300	3,026	231,732	30,217
1950-59	1,522	3,782	679,563	52,569	2,540	5,483	427,103	63,672
1960-64	1,488	3,255	630,688	37,087	2,989	6,136	347,860	63,644
1965-69	4,150	9,967	1,957,155	113,720	6,610	13,997	723,545	111,061
1970	1,859	4,421	898,314	53,478	3,252	7,178	314,869	47,160
1971	4,062	9,276	797,246	62,584	5,233	11,279	424,789	65,110
1972	6,483	14,617	485,793	16,031	10,817	23,200	374,889	67,912
	Plumbing, heating, and air conditioning				Painting, paper hanging, and decorating			
Total	5,446	11,572	638,360	61,864	4,731	10,039	234,228	50,901
Not shown	831	1,728	75,859	7,436	386	898	11,948	2,178
1919 and prior					-	-	-	-
1920-29					(*)	(*)	(*)	(*)
1930-39	336	775	74,215	4,707	-	-	-	-
1940-49								
1950-59	478	995	88,921	9,200	453	979	62,587	10,873
1960-64	406	877	67,681	9,532	638	1,276	25,571	7,532
1965-69	625	1,308	115,694	9,148	807	1,682	43,109	7,389
1970	404	810	46,886	5,901	559	1,180	18,725	4,953
1971	1,266	2,795	124,377	12,593	759	1,518	33,545	9,274
1972	1,100	2,284	44,727	3,347	1,005	2,258	32,070	7,363
	Masonry, stonework, and plastering				Contractors, not elsewhere classified			
Total	6,080	12,925	510,808	99,900	21,549	49,299	1,918,883	299,688
Not shown	680	1,736	51,399	11,400	2,706	8,226	244,893	39,041
1919 and prior	-	-	-	-	-	-	-	-
1920-29	-	-	-	-	(*)	(*)	(*)	(*)
1930-39					(*)	(*)	(*)	(*)
1940-49	463	1,067	92,251	15,532	766	1,673	143,238	17,034
1950-59					1,548	3,441	243,142	38,644
1960-64	692	1,396	73,740	13,279	1,253	2,587	180,868	33,301
1965-69	1,128	2,277	107,703	21,094	4,050	8,730	457,039	73,430
1970	(*)	(*)	(*)	(*)	2,052	4,699	221,043	31,772
1971	890	1,780	69,282	9,965	2,318	5,186	197,585	33,278
1972	1,990	4,180	88,218	24,096	6,722	14,478	209,874	33,106
	Manufacturing							
	Total				Lumber and wood products, except furniture			
Total	30,113	79,538	5,687,380	400,420	4,898	11,510	935,239	98,952
Not shown	2,465	5,353	313,968	27,981	420	855	52,950	5,024
1919 and prior	158	532	68,378	4,909	(*)	(*)	(*)	(*)
1920-29	280	2,589	76,909	4,578	(*)	(*)	(*)	(*)
1930-39	540	1,386	169,378	19,115	(*)	(*)	(*)	(*)
1940-49	1,980	5,635	1,078,227	97,911	148	652	148,242	16,453
1950-59	3,499	8,964	1,287,286	135,112	622	1,438	211,332	19,407
1960-64	1,709	4,045	605,416	59,439	315	717	100,537	11,119
1965-69	5,932	14,640	1,291,294	68,600	1,313	3,004	246,687	24,875
1970	2,466	6,796	226,520	4,820	262	651	39,140	2,944
1971	5,011	11,336	359,407	-13,083	441	945	59,863	7,567
1972	6,073	18,262	210,597	-8,962	1,303	3,000	56,675	10,021

Footnote at end of table.

Table 3.8--RECEIPTS AND NET PROFIT FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Year of organization	Number of-- Partnerships	Number of-- Partners	Business receipts	Net profit (less loss)	Number of-- Partnerships	Number of-- Partners	Business receipts	Net profit (less loss)
	Manufacturing--Continued							
	Printing, publishing, and allied industries				Other manufacturing industries			
Total	6,052	16,893	524,331	49,377	16,660	45,197	3,963,641	229,601
Not shown	613	1,234	36,554	5,762	1,282	2,963	215,605	16,586
1919 and prior	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
1920-29	(*)	(*)	(*)	(*)	145	321	61,843	2,509
1930-39	258	554	25,058	4,899	274	801	131,533	12,801
1940-49	219	605	66,133	9,350	1,449	4,015	819,470	68,261
1950-59	743	1,769	120,387	24,324	1,783	4,917	885,853	79,025
1960-64	359	817	61,281	16,397	966	2,363	427,776	32,195
1965-69	623	1,513	84,056	7,686	3,211	8,407	900,808	25,815
1970	452	1,656	28,130	2,689	1,750	4,484	154,585	-812
1971	1,512	3,384	65,057	-11,888	2,701	6,137	200,708	-1,293
1972	1,137	3,155	17,006	-13,486	3,011	10,426	115,116	-7,877
	Transportation, communication, electric, gas, and sanitary services							
	Total				Transportation			
					Total			
Total	18,709	46,192	1,611,579	169,111	15,458	36,258	1,350,055	143,829
Not shown	2,184	5,388	170,410	30,886	1,705	3,676	129,164	18,549
1919 and prior	}				(*)	(*)	(*)	(*)
1920-29	216	900	61,681	17,583	(*)	(*)	(*)	(*)
1930-39	}				(*)	(*)	(*)	(*)
1940-49	308	803	126,374	13,005	289	751	115,075	10,716
1950-59	2,148	4,782	264,708	38,981	1,716	3,887	227,118	29,128
1960-64	1,810	5,040	215,714	30,570	1,708	4,781	188,163	24,828
1965-69	3,397	8,606	385,762	33,832	2,752	6,751	297,826	31,124
1970	1,656	3,847	118,317	7,109	1,398	3,323	96,343	498
1971	2,395	5,615	114,524	-8,211	1,945	4,093	108,159	1,577
1972	4,595	10,711	154,089	5,356	3,734	8,118	133,048	11,122
	Transportation--Continued							
	Trucking and warehousing				Other transportation			
Total	11,533	26,436	968,122	115,531	3,925	9,822	381,933	28,298
Not shown	1,323	2,726	114,913	14,353	382	950	14,251	4,196
1919 and prior	(*)	(*)	(*)	(*)	}			
1920-29	(*)	(*)	(*)	(*)	77	562	24,390	14,857
1930-39	(*)	(*)	(*)	(*)	}			
1940-49	(*)	(*)	(*)	(*)	102	281	28,739	2,055
1950-59	1,367	3,114	185,724	26,292	349	773	41,394	2,836
1960-64	1,357	3,963	135,663	18,621	351	818	52,500	6,207
1965-69	1,973	4,463	179,713	24,457	779	2,288	118,113	6,667
1970	1,218	2,886	76,018	2,164	180	437	20,325	-1,666
1971	1,366	2,802	71,946	5,502	579	1,291	36,213	-3,925
1972	2,608	5,696	87,040	14,051	1,126	2,422	46,008	-2,929
	Transportation, communication, electric, gas, and sanitary services--Continued				Wholesale and retail trade			
	Communication, electric, gas, and sanitary services				Total			
Total	3,251	9,934	261,524	25,282	196,021	445,358	36,625,156	2,218,603
Not shown	479	2,212	41,246	12,337	20,908	46,283	3,426,607	227,085
1919 and prior	(*)	(*)	(*)	(*)	671	2,480	240,126	11,635
1920-29	(*)	(*)	(*)	(*)	481	1,465	358,320	20,428
1930-39	(*)	(*)	(*)	(*)	2,479	7,095	1,034,715	62,382
1940-49	(*)	(*)	(*)	(*)	12,003	28,045	4,936,823	300,021
1950-59	432	895	37,590	9,853	24,125	57,517	8,022,985	530,633
1960-64	(*)	(*)	(*)	(*)	18,789	42,133	4,181,046	288,603
1965-69	645	1,855	87,936	2,708	36,871	82,950	6,533,963	446,885
1970	258	524	21,974	6,611	15,076	34,408	2,272,588	116,287
1971	450	1,522	6,365	-9,788	24,829	55,704	2,947,712	115,780
1972	861	2,593	21,041	-5,766	39,789	87,278	2,670,371	98,864
	Wholesale and retail trade--Continued							
	Wholesale trade				Retail trade			
					Total			
Total	34,433	85,323	12,930,515	622,610	160,802	358,335	23,640,189	1,592,547
Not shown	3,313	7,866	1,068,766	51,528	17,344	37,912	2,333,775	174,690
1919 and prior	130	725	110,381	5,658	541	1,755	129,745	5,977
1920-29	195	778	217,822	11,794	286	687	140,498	8,634
1930-39	668	1,774	513,458	29,845	1,810	5,319	520,578	32,502
1940-49	2,935	7,454	2,421,555	108,672	9,067	20,588	2,513,930	191,309
1950-59	5,876	15,114	3,210,452	170,398	18,237	42,379	4,809,632	359,615
1960-64	3,241	8,496	1,359,310	68,608	15,535	33,611	2,818,304	219,985
1965-69	6,270	15,235	1,870,817	104,277	30,465	67,443	4,653,915	341,813
1970	2,296	4,902	611,815	30,451	12,594	29,010	1,650,158	85,093
1971	3,816	9,018	820,067	13,338	21,013	46,686	2,127,645	102,442
1972	5,693	13,961	726,072	28,041	33,910	72,945	1,942,009	70,487

Footnote at end of table.

Table 3.8--RECEIPTS AND NET PROFIT FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION--Continued

[All figures are estimated based on samples--money amounts are in thousands of dollars]

Year of organization	Number of-- Partnerships	Number of-- Partners	Business receipts	Net profit (less loss)	Number of-- Partnerships	Number of-- Partners	Business receipts	Net profit (less loss)
	Wholesale and retail trade--Continued							
	Retail trade--Continued							
	Building materials and garden supplies				General merchandise stores			
Total	9,020	20,738	1,841,458	132,219	4,562	10,769	905,481	62,524
Not shown	766	1,788	123,185	7,669	989	2,108	121,050	9,219
1919 and prior	230	935	47,460	2,409	(*)	(*)	(*)	(*)
1920-29	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
1930-39	200	502	42,802	2,706	201	502	31,246	2,880
1940-49	606	1,523	259,887	24,648	341	881	141,452	10,399
1950-59	1,797	4,107	480,128	40,716	665	1,677	180,891	14,523
1960-64	964	2,120	215,502	22,399	381	836	131,375	8,765
1965-69	1,534	3,385	291,680	18,660	697	1,552	122,155	5,787
1970	418	860	107,868	3,395	504	1,255	49,791	3,989
1971	812	1,729	116,261	4,628	380	1,061	56,385	1,541
1972	1,649	3,694	137,019	3,638	372	788	41,447	3,609
	Food stores							
	Total				Grocery stores			
Total	22,582	48,759	5,265,322	227,884	16,318	35,623	4,378,483	172,442
Not shown	3,294	7,107	596,604	25,555	2,254	4,913	485,635	20,191
1919 and prior	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
1920-29	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
1930-39	237	553	133,760	4,220	219	516	124,584	3,503
1940-49	1,486	3,366	518,635	21,902	1,130	2,545	418,377	17,310
1950-59	3,308	7,474	1,238,225	51,548	2,889	6,477	1,123,256	44,751
1960-64	2,849	5,983	692,342	33,579	2,114	4,478	559,608	24,642
1965-69	3,710	7,887	953,259	46,401	2,463	5,281	766,330	31,302
1970	1,448	3,028	345,538	11,692	969	2,014	258,747	6,543
1971	2,957	6,277	438,084	22,760	2,110	4,565	347,959	14,632
1972	3,244	6,980	322,311	9,048	2,135	4,761	274,099	9,102
	Food stores--Continued				Automotive dealers and service stations			
	Other food stores				Total			
Total	6,264	13,136	886,839	55,442	32,478	70,583	6,453,628	324,797
Not shown	1,040	2,194	110,969	5,364	3,347	7,142	646,620	36,104
1919 and prior	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
1920-29	(*)	(*)	(*)	(*)	151	318	52,258	2,134
1930-39	(*)	(*)	(*)	(*)	228	529	117,939	4,046
1940-49	356	821	100,258	4,592	1,784	4,116	603,261	33,051
1950-59	419	997	114,969	6,797	2,768	6,268	1,162,628	60,436
1960-64	735	1,505	132,734	8,937	2,631	5,606	702,561	42,529
1965-69	1,247	2,606	186,929	15,099	6,003	12,809	1,298,842	73,655
1970	479	1,014	86,791	5,149	2,556	5,472	471,167	19,572
1971	847	1,712	90,125	8,128	4,795	10,622	729,044	24,298
1972	1,109	2,219	48,212	-54	8,143	17,533	656,453	29,013
	Automotive dealers and service stations--Continued							
	Motor vehicle dealers				Gasoline service stations			
Total	7,321	16,164	2,901,033	103,728	19,036	40,707	2,732,576	172,306
Not shown	679	1,486	245,576	11,840	1,752	3,672	297,509	18,688
1919 and prior	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
1920-29	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
1930-39	144	337	91,026	3,141	(*)	(*)	(*)	(*)
1940-49	682	1,593	418,723	15,164	890	2,055	110,418	9,117
1950-59	918	2,135	730,090	24,211	1,376	2,927	312,854	26,444
1960-64	606	1,304	343,382	13,448	1,680	3,484	286,312	24,438
1965-69	1,051	2,316	432,782	15,361	3,918	8,220	694,369	47,893
1970	377	897	135,334	3,777	1,763	3,727	273,408	13,522
1971	868	1,825	232,698	8,706	2,993	6,674	390,308	12,648
1972	1,966	4,177	221,115	6,313	4,400	9,410	333,971	18,684
	Automotive dealers and service stations--Continued				Apparel and accessory stores			
	Other automotive dealers							
Total	6,121	13,712	820,019	48,763	11,248	25,976	1,233,278	128,635
Not shown	916	1,984	103,535	5,576	852	1,733	79,626	7,187
1919 and prior	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
1920-29	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
1930-39	(*)	(*)	(*)	(*)	308	1,724	49,919	5,759
1940-49	212	468	74,120	8,770	844	1,929	193,673	21,375
1950-59	474	1,206	119,684	9,781	1,375	3,345	273,889	32,356
1960-64	345	818	72,867	4,643	1,134	2,554	152,177	19,386
1965-69	1,034	2,273	171,691	10,401	1,955	4,362	193,693	19,707
1970	416	848	62,425	2,273	958	2,197	89,988	7,177
1971	934	2,123	106,038	2,944	1,472	3,035	115,816	11,707
1972	1,777	3,946	101,367	4,016	2,342	5,058	77,224	3,225

Footnotes at end of table.

Table 3.8--RECEIPTS AND NET PROFIT FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Year of organization	Number of-- Partnerships	Number of-- Partners	Business receipts	Net profit (less loss)	Number of-- Partnerships	Number of-- Partners	Business receipts	Net profit (less loss)
	Wholesale and retail trade--Continued							
	Retail trade--Continued							
	Furniture and home furnishings stores				Eating places			
Total	10,966	24,389	1,523,332	149,048	22,092	52,601	2,135,872	164,592
Not shown	989	2,982	153,474	22,046	2,667	5,870	184,804	18,491
1919 and prior	(*)	(*)	(*)	(*)	-	-	-	-
1920-29	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
1930-39	156	440	58,428	3,106	(*)	(*)	(*)	(*)
1940-49	1,002	2,156	252,807	22,842	797	1,718	128,175	11,063
1950-59	1,426	3,199	348,161	36,281	1,721	4,520	270,965	24,700
1960-64	736	1,606	162,917	15,652	1,913	4,597	224,055	21,098
1965-69	1,984	4,383	256,622	25,128	4,868	11,525	574,806	55,115
1970	1,045	2,321	73,580	7,203	2,017	5,543	260,083	13,623
1971	1,116	2,390	86,036	6,833	2,506	6,603	211,081	9,745
1972	2,468	5,191	107,096	7,781	5,497	12,005	263,110	8,586
	Drinking places				Liquor stores			
Total	10,836	23,897	647,743	63,748	4,612	10,238	833,845	46,932
Not shown	897	1,857	64,155	9,307	460	1,108	70,022	2,720
1919 and prior	-	-	-	-	(*)	(*)	(*)	(*)
1920-29	-	-	-	-	(*)	(*)	(*)	(*)
1930-39	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
1940-49	(*)	(*)	(*)	(*)	298	611	64,595	5,011
1950-59	1,097	2,807	89,224	15,413	486	1,069	137,975	10,575
1960-64	1,599	3,339	108,612	13,892	285	593	77,841	3,515
1965-69	2,186	5,120	161,700	14,420	1,121	2,453	244,267	17,798
1970	525	1,114	32,232	1,407	354	723	54,888	3,370
1971	1,268	2,661	70,175	3,231	529	1,261	79,405	-339
1972	2,763	5,872	85,086	755	999	2,248	92,736	2,988
	Wholesale and retail trade--Continued				Finance, insurance, and real estate			
	Retail trade--Continued							
	Other retail trade				Total			
Total	32,406	70,385	2,800,230	292,168	375,536	2,327,577	19,226,305	-947,139
Not shown	3,083	6,617	294,235	36,392	36,168	219,578	1,125,223	188,177
1919 and prior	(*)	(*)	(*)	(*)	1,114	17,454	819,167	156,826
1920-29	(*)	(*)	(*)	(*)	822	10,026	287,821	65,365
1930-39	272	645	62,276	7,078	3,246	13,875	322,058	74,275
1940-49	1,532	3,409	326,740	37,218	15,144	71,605	647,553	243,177
1950-59	3,594	7,913	627,546	73,067	43,410	269,465	1,752,336	473,320
1960-64	3,043	6,377	350,922	39,170	51,341	305,243	2,611,421	406,128
1965-69	6,407	13,967	556,891	65,142	107,609	659,331	6,797,446	-450,831
1970	2,769	6,497	165,023	13,665	30,043	215,371	1,898,897	-542,283
1971	5,178	11,047	225,358	18,038	38,502	243,289	1,886,452	-874,118
1972	6,433	13,576	159,527	1,844	48,137	302,340	1,077,931	-687,175
	Finance, insurance, and real estate--Continued							
	Finance							
	Total				Banking, and credit agencies other than banks			
Total	92,770	1,054,378	1,925,095	355,207	2,426	15,446	86,838	37,447
Not shown	11,643	136,560	245,877	115,841	(*)	(*)	(*)	(*)
1919 and prior	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
1920-29	(*)	(*)	(*)	(*)	-	-	-	-
1930-39	666	4,246	237,331	46,392	(*)	(*)	(*)	(*)
1940-49	2,519	33,476	212,356	95,174	232	835	8,454	4,806
1950-59	10,511	139,714	157,496	135,712	756	3,423	7,993	8,617
1960-64	12,549	132,528	82,964	112,558	483	1,544	4,895	5,094
1965-69	28,592	331,853	142,470	-6,107	379	2,609	10,530	6,780
1970	7,304	83,430	36,401	-89,302	160	3,071	3,718	3,185
1971	8,358	78,815	73,438	-128,526	(*)	(*)	(*)	(*)
1972	10,218	98,815	50,918	-41,849	165	974	8,530	340
	Security, commodity brokers, and services				Holding and investment companies			
Total	3,883	35,609	1,519,468	477,693	86,461	1,003,323	318,789	-159,933
Not shown	623	8,147	107,531	33,319	1,912	127,189	136,858	78,618
1919 and prior	55	1,250	427,557	52,515	(*)	(*)	(*)	(*)
1920-29	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)
1930-39	140	1,135	206,315	36,397	511	3,029	7,634	6,807
1940-49	55	858	193,631	41,569	2,232	31,783	10,271	48,799
1950-59	353	2,750	131,232	2,160	9,402	133,541	18,271	124,935
1960-64	415	2,918	55,286	13,258	11,651	128,066	22,783	94,206
1965-69	1,094	9,804	86,864	16,098	27,119	319,440	45,076	-28,985
1970	186	2,665	22,724	4,111	6,958	77,694	9,959	-96,598
1971	299	1,566	18,054	47	7,933	75,594	51,246	-129,304
1972	642	4,092	34,655	223,161	9,411	93,749	7,733	-265,350

Footnote at end of table.

Table 3.8—RECEIPTS AND NET PROFIT FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Year of organization	Number of-- Partnerships	Number of-- Partners	Business receipts	Net profit (less loss)	Number of-- Partnerships	Number of-- Partners	Business receipts	Net profit (less loss)
	Finance, insurance, and real estate--Continued							
	Insurance agents, brokers, and service				Real estate			
					Total			
Total	9,650	26,368	1,295,967	373,284	273,116	1,246,831	16,005,243	-1,675,630
Not shown	1,019	2,622	194,615	47,144	23,506	80,396	684,731	25,192
1919 and prior	(*)	(*)	(*)	(*)	869	6,549	62,112	-4,869
1920-29	(*)	(*)	(*)	(*)	596	5,615	34,155	4,560
1930-39	(*)	(*)	(*)	(*)	2,433	9,251	67,013	23,902
1940-49	354	2,039	56,205	24,878	12,271	36,090	378,992	123,125
1950-59	1,427	3,792	169,160	58,482	31,472	125,959	1,425,680	279,126
1960-64	1,473	4,100	107,463	37,975	37,319	168,615	2,420,994	255,595
1965-69	2,277	5,924	288,407	65,395	76,740	321,554	6,366,569	-510,119
1970	853	1,863	54,114	15,705	21,886	130,078	1,808,382	-468,686
1971	739	2,439	39,905	8,795	29,405	162,035	1,773,109	-754,387
1972	1,300	2,836	43,507	3,743	36,619	200,689	983,506	-649,069
	Real estate—Continued							
	Operators of buildings				Lessors, other than buildings			
Total	224,178	1,049,186	12,358,329	-1,833,451	24,701	101,656	251,797	-31,940
Not shown	18,612	65,003	538,134	9,055	3,678	12,196	26,935	9,262
1919 and prior	848	6,473	55,892	-5,437	-	-	-	-
1920-29	521	5,415	28,744	1,264	(*)	(*)	(*)	(*)
1930-39	1,941	7,536	58,294	21,053	423	1,495	4,900	1,118
1940-49	10,099	29,722	318,974	102,812	1,661	4,463	20,242	10,565
1950-59	26,124	110,327	1,222,865	221,260	3,277	9,091	37,655	14,390
1960-64	30,624	141,208	2,085,359	196,758	3,724	12,752	40,596	10,029
1965-69	64,521	271,148	5,078,497	-604,764	6,691	32,792	77,751	-15,597
1970	18,494	111,711	1,206,569	-495,475	989	6,427	8,569	-13,619
1971	24,096	135,472	1,163,713	-700,965	1,847	10,919	17,585	-24,309
1972	28,298	165,171	601,288	-579,012	2,406	11,476	17,397	-24,600
	Real estate agents, brokers, and managers				Other real estate			
Total	9,721	32,294	728,893	82,775	14,516	63,695	2,666,224	106,986
Not shown	480	1,148	42,811	4,482	736	2,049	76,851	2,393
1919 and prior	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
1920-29	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
1930-39	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
1940-49	405	1,213	19,047	5,451	106	692	20,729	4,297
1950-59	970	2,803	67,319	21,236	1,101	3,738	97,841	22,240
1960-64	1,360	4,076	85,031	26,666	1,611	10,579	210,008	22,142
1965-69	1,981	5,821	249,482	27,286	3,547	11,793	960,839	82,956
1970	781	4,033	91,266	19,991	1,622	7,907	501,978	20,417
1971	1,100	3,972	87,640	-12,640	2,362	11,672	504,171	-16,473
1972	2,577	9,067	81,145	-11,327	3,338	14,975	283,676	-34,130
	Services							
	Total				Hotels and other lodging places			
					Total			
Total	172,552	548,722	20,968,410	6,459,501	13,324	52,584	1,449,640	-76,980
Not shown	15,011	43,193	1,294,408	508,968	1,222	2,916	58,642	4,655
1919 and prior	553	6,426	1,002,501	367,445	(*)	(*)	(*)	(*)
1920-29	929	6,434	318,229	120,147	-	-	-	-
1930-39	1,488	6,417	479,770	198,268	(*)	(*)	(*)	(*)
1940-49	9,010	30,299	2,448,306	780,081	609	1,404	44,831	6,046
1950-59	19,566	63,224	4,388,213	1,639,977	1,389	4,548	156,388	22,228
1960-64	17,905	50,385	2,571,362	943,545	1,585	6,624	207,773	32,029
1965-69	38,328	117,053	4,461,513	1,225,842	3,099	12,615	540,223	-22,193
1970	15,232	40,805	1,417,422	377,546	785	3,938	159,538	-16,443
1971	23,556	65,012	1,511,478	190,198	1,959	9,808	159,957	-72,251
1972	30,974	119,474	1,075,208	107,484	2,544	10,403	118,168	-32,015
	Hotels and other lodging places--Continued							
	Motels, motor hotels, and tourist courts				Other lodging places			
Total	5,879	24,898	722,775	6,308	7,445	27,686	726,865	-83,288
Not shown	567	1,374	23,096	4,980	655	1,542	35,546	-325
1919 and prior	(*)	(*)	(*)	(*)	-	-	-	-
1920-29	-	-	-	-	-	-	-	-
1930-39	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
1940-49	337	827	22,177	2,777	(*)	(*)	(*)	(*)
1950-59	879	2,809	79,307	14,048	510	1,739	77,081	8,180
1960-64	680	3,543	99,353	17,616	905	3,081	108,420	14,413
1965-69	1,271	6,479	256,808	11,708	1,828	6,136	283,415	-33,901
1970	308	1,193	88,338	-1,163	477	2,745	71,200	-15,280
1971	705	4,574	89,919	-31,142	1,254	5,234	70,038	-41,109
1972	1,002	3,777	61,188	-13,362	1,542	6,626	56,980	-18,653

Footnote at end of table.

Table 9.8--RECEIPTS AND NET PROFIT FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Year of organization	Number of-- Partnerships	Number of-- Partners	Business receipts	Net profit (less loss)	Number of-- Partnerships	Number of-- Partners	Business receipts	Net profit (less loss)
	Services--Continued							
	Personal services							
	Total				Laundries, dry cleaning, and garment services			
Total	26,798	67,199	1,082,898	191,862	10,052	31,539	407,762	45,439
Not shown	3,774	7,735	110,139	26,310	1,069	2,201	30,977	5,695
1919 and prior	335	744	34,851	5,845	(*)	(*)	(*)	(*)
1920-29					(*)	(*)	(*)	(*)
1930-39					(*)	(*)	(*)	(*)
1940-49	1,674	3,954	172,276	34,240	670	1,534	65,131	12,112
1950-59	2,837	6,135	205,153	35,097	1,255	2,623	82,966	10,182
1960-64	3,552	7,363	117,900	29,110	1,700	3,656	50,384	8,872
1965-69	4,947	20,072	200,136	37,614	1,316	12,[illegible]	66,844	7,380
1970	2,973	6,328	101,540	10,482	1,334	2,792	48,127	1,133
1971	3,404	7,624	90,544	5,998	1,322	3,148	36,083	-1,344
1972	3,302	7,244	50,359	7,166	1,305	3,002	14,590	-264
	Beauty shops				Barber shops			
Total	7,109	14,554	175,810	35,507	4,059	8,615	94,061	28,299
Not shown	1,304	2,608	35,830	10,894	620	1,302	11,022	3,835
1919 and prior	-	-	-	-	-	-	-	-
1920-29	-	-	-	-	-	-	-	-
1930-39	-	-	-	-				
1940-49	530	1,086	23,285	3,549	820	1,64[illegible]	37,411	6,374
1950-59								
1960-64	683	1,366	13,588	4,077	620	1,240	10,026	4,396
1965-69	1,614	3,228	42,404	6,195	931	2,110	20,210	9,659
1970	807	1,676	23,846	5,835				
1971	1,117	2,358	23,113	3,195	1,068	2,323	15,392	4,035
1972	1,054	2,232	13,744	1,762				
	Personal services--Continued				Business services			
	Other personal services							
Total	5,578	12,491	405,265	82,617	23,263	101,664	1,365,605	96,373
Not shown	781	1,624	32,310	5,886	1,831	7,063	64,963	12,971
1919 and prior	(*)	(*)	(*)	(*)				
1920-29	(*)	(*)	(*)	(-)	466	2,434	27,638	9,617
1930-39	(*)	(-)	(*)	(-)				
1940-49	816	2,018	75,796	19,147	516	1,235	105,427	16,540
1950-59	606	1,560	95,214	18,683	1,529	3,582	151,536	34,898
1960-64	549	1,101	43,902	11,765	1,300	3,304	140,751	26,688
1965-69	1,086	2,332	70,678	14,380	4,715	13,460	410,278	11,606
1970	335	742	23,272	2,203	1,805	4,934	112,255	-3,579
1971	828	1,781	25,650	3,447	4,052	10,364	180,443	-2,643
1972	509	1,142	18,626	3,644	7,049	55,288	172,314	-7,725
	Automobile repair and services							
	Total				Automobile repair shops			
					Total			
Total	19,431	42,957	1,031,942	155,310	13,863	29,495	751,166	133,154
Not shown	1,966	4,040	82,041	16,901	1,509	3,081	48,312	8,183
1919 and prior	(*)	(*)	(*)	(*)	(-)	(-)	(-)	(*)
1920-29	(*)	(-)	(*)	(*)	(-)	(-)	(-)	(*)
1930-39	(*)	(-)	(-)	(-)	(-)	(-)	(*)	(*)
1940-49	1,039	2,226	72,658	16,483	829	1,782	55,035	12,600
1950-59	1,627	3,847	150,019	25,278	1,360	2,994	116,770	22,897
1960-64	1,597	3,405	144,902	28,156	969	1,948	107,006	21,713
1965-69	3,481	8,107	186,860	26,893	1,782	3,921	129,161	21,064
1970	1,534	3,281	81,579	11,731	1,157	2,377	57,776	11,382
1971	3,176	7,120	190,668	12,802	2,208	4,736	137,975	17,916
1972	4,747	10,325	108,390	14,466	3,860	8,216	88,317	14,751
	Automobile repair shops--Continued							
	General automobile repair shops				Other automobile repair			
Total	7,547	15,744	379,471	75,471	6,316	13,751	371,695	57,683
Not shown	876	1,815	22,772	3,861	633	1,266	25,540	4,322
1919 and prior	(*)	(*)	(*)	(*)	(-)	(-)	(-)	(*)
1920-29	(*)	(-)	(*)	(*)	-	-	-	-
1930-39	-	-	-	-	(*)	(*)	(*)	(*)
1940-49	567	1,258	24,505	6,249	*	(*)	(*)	(*)
1950-59	624	1,395	61,629	10,351	736	1,599	55,141	12,546
1960-64	487	979	61,866	15,017	482	969	45,140	6,696
1965-69	734	1,530	56,775	10,309	1,048	2,391	72,386	10,755
1970	572	1,207	23,339	5,070	585	1,170	34,437	6,312
1971	1,327	2,654	71,197	11,855	881	2,082	66,778	6,061
1972	2,235	4,594	49,764	10,915	1,625	3,622	38,553	3,836

Footnote at end of table.

Table 3.8--RECEIPTS AND NET PROFIT FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Year of organization	Number of— Partnerships	Number of— Partners	Business receipts	Net profit (less loss)	Number of— Partnerships	Number of— Partners	Business receipts	Net profit (less loss)
	Services—Continued							
	Automobile repair and services--Continued				Miscellaneous repair services			
	Automobile parking and other services							
Total	5,568	13,462	280,776	22,156	11,401	23,808	439,063	85,037
Not shown	457	959	33,729	8,718	983	2,090	37,682	7,314
1919 and prior	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
1920-29	-	-	-	-	(*)	(*)	(*)	(*)
1930-39					(*)	(*)	(*)	-
1940-49	484	1,315	53,121	5,640	1,134	2,270	37,225	7,239
1950-59					1,040	2,146	77,417	19,576
1960-64	628	1,457	37,896	6,443	809	1,746	36,696	11,430
1965-69	1,699	4,186	57,699	5,829	2,742	5,858	128,591	21,250
1970	377	904	23,803	349	1,137	2,336	40,084	8,845
1971	968	2,384	52,693	-5,114	1,381	2,824	38,245	4,580
1972	887	2,109	20,073	-285	2,050	4,286	37,990	4,013
	Amusement and recreation services, including motion pictures				Medical and health services			
					Total			
Total	13,039	45,066	984,631	12,647	18,814	63,405	4,384,296	1,778,266
Not shown	1,046	2,979	53,311	8,518	1,157	4,660	223,371	101,328
1919 and prior	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
1920-29	-	-	-	-	147	1,840	41,244	15,719
1930-39	(*)	(*)	(*)	(*)	148	1,316	111,469	41,316
1940-49	530	1,216	49,277	5,166	772	4,996	502,715	138,516
1950-59	773	2,435	110,420	28,917	3,705	12,883	1,102,893	500,789
1960-64	1,224	3,588	137,659	10,642	2,757	8,730	711,144	304,351
1965-69	2,902	9,952	293,070	29,167	4,448	14,389	917,762	376,976
1970	1,465	4,579	91,043	7,214	1,211	3,606	255,805	110,346
1971	1,925	7,918	131,740	-29,755	2,064	5,159	296,944	109,522
1972	3,041	11,908	106,012	-48,105	2,399	5,707	202,301	71,219
	Medical and health services—Continued							
	Offices of physicians				Other medical and health services			
Total	10,329	36,677	2,891,746	1,450,213	8,485	26,728	1,492,550	328,053
Not shown	582	2,962	130,286	77,178	575	1,698	93,085	24,150
1919 and prior	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
1920-29	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
1930-39	129	1,215	101,623	37,817	(*)	(*)	(*)	(*)
1940-49	526	4,066	446,141	124,494	246	930	56,574	14,022
1950-59	2,259	8,773	853,334	421,244	1,446	4,110	249,559	79,545
1960-64	1,768	5,494	426,962	249,363	989	3,236	284,182	54,988
1965-69	2,208	6,696	430,822	287,614	2,240	7,693	436,940	89,362
1970	735	1,680	138,154	87,917	476	1,926	117,651	22,429
1971	1,017	2,588	164,363	93,293	1,047	2,571	132,581	16,229
1972	1,030	2,795	106,529	52,395	1,369	2,912	95,772	18,824
	Legal services				Engineering and architectural services			
Total	25,888	87,710	5,822,046	3,080,930	6,288	16,369	1,369,475	264,647
Not shown	1,923	7,081	558,503	303,320	313	725	47,066	9,961
1919 and prior	139	3,144	449,535	232,707	(*)	(*)	(*)	(*)
1920-29	285	1,624	130,699	68,857	(*)	(*)	(*)	(*)
1930-39	415	2,541	236,626	122,650	(*)	(*)	(*)	(*)
1940-49	1,871	8,222	666,000	369,038	231	1,052	224,871	37,211
1950-59	3,980	16,347	1,165,268	629,492	737	2,190	323,635	61,257
1960-64	3,210	10,714	716,744	397,677	484	1,182	167,475	31,464
1965-69	6,416	18,175	1,096,086	574,530	1,747	4,793	300,754	57,621
1970	2,187	6,418	342,495	190,347	740	1,787	94,362	15,740
1971	2,575	6,305	257,751	111,151	1,269	2,723	104,683	31,185
1972	2,887	7,139	202,339	81,161	741	1,703	40,270	10,830
	Accounting, auditing, and bookkeeping services							
	Total				Certified public accountants			
Total	10,095	36,875	2,916,987	845,288	7,272	28,936	2,694,605	798,381
Not shown	358	2,897	50,103	15,963	108	1,131	45,133	13,346
1919 and prior	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
1920-29	170	874	92,410	28,831	170	874	92,410	28,831
1930-39	133	602	49,869	16,629	130	583	47,764	15,772
1940-49	619	3,645	566,554	146,884	586	3,569	556,466	143,668
1950-59	1,809	8,807	932,457	279,448	1,540	7,773	808,799	257,909
1960-64	1,237	3,421	188,796	70,848	824	2,488	156,264	62,838
1965-69	2,818	7,326	344,917	100,158	2,132	5,881	318,255	94,253
1970	1,006	2,758	125,933	41,136	793	2,081	116,379	38,926
1971	755	1,748	43,494	20,682	320	876	38,712	18,642
1972	1,158	2,677	27,504	4,650	637	1,560	19,473	4,137

Footnote at end of table.

Table 3.8--RECEIPTS AND NET PROFIT FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Year of organization	Number of-- Partnerships	Number of-- Partners	Business Receipts	Net profit (less loss)	Number of-- Partnerships	Number of-- Partners	Business receipts	Net profit (less loss)
	Services--Continued							
	Accounting, auditing, and bookkeeping services--Cont.				Other services			
	Other accounting, auditing, and bookkeeping services							
Total	2,823	7,939	222,382	46,907	4,211	11,085	121,827	26,121
Not shown	250	1,766	4,970	2,617	(*)	(*)	(*)	(*)
1919 and prior	-	-	-	-	(*)	(*)	(*)	(*)
1920-29	-	-	-	-	-	-	-	-
1930-39								
1940-49	305	1,129	135,851	25,612				
1950-59					319	717	30,152	7,602
1960-64	413	933	32,532	8,010				
1965-69	686	1,445	26,662	5,905	1,013	2,306	42,836	12,220
1970	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
1971	435	872	4,782	2,040	996	3,419	17,009	927
1972	521	1,117	8,031	513	1,056	2,794	9,561	1,824
					Nature of business not allocable			
Total					9,091	27,497	303,375	42,979
Not shown					3,406	9,698	118,988	16,767
1919 and prior								
1920-29								
1930-39					541	1,377	22,601	7,216
1940-49								
1950-59								
1960-64					328	1,005	12,739	5,381
1965-69					1,521	6,511	33,456	-288
1970					721	1,981	18,881	2,832
1971					900	2,634	51,937	5,669
1972					1,674	4,291	44,773	5,402

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

NOTE: Estimates for "Contractors not allocable," "Manufacturing of machinery, except electrical," and "Wholesale and retail trade not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Totals in this table differ slightly from those in other tables because of the exclusion of part-year returns of partnerships organized in 1973.

Section 4

Small Business Corporations

Contents

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Small Business Corporation returns, Form 1120S, were filed by incorporated businesses electing under Code section 1372 to be taxed through the shareholders rather than as corporations. The Small Business Corporation itself paid no tax, except, in certain circumstances, a tax on long-term capital gains. Data for these special types of corporations are shown separately in the tables in this section and are also included in the tables for "all" corporations in section 5.

The election to file as a Small Business Corporation was subject to several limitations. The corporation had to be a domestic corporation earning at least 80 percent of its gross receipts from domestic sources. Generally no more than 20 percent of its gross receipts could come from investment-type income, such as rents, royalties, dividends, interest. The company must not have been eligible to file a consolidated return, which meant, in general, that it must not have owned even indirectly 80 percent or more of the stock of another domestic corporation; and it must not have had more than one class of stock outstanding. There could not be more than 10 shareholders at one time, and all of the shareholders had to be individuals (or estates) who were not nonresident aliens.

Table 4.1—INCOME STATEMENT FOR SELECTED INDUSTRIES

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All industries	Agriculture, forestry, and fishing	Mining					Construction	Manufacturing	
			Total	Metal mining	Coal mining	Crude petroleum and natural gas	Nonmetallic minerals (except fuels) mining		Total	Food and kindred products
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
RETURNS WITH AND WITHOUT NET INCOME										
Number of returns	287,906	13,686	2,875	221	592	1,532	528	30,308	30,761	2,149
Number of stockholders	725,193	47,476	7,144	862	1,447	3,260	1,575	69,584	79,685	7,020
Total receipts	90,999,639	2,792,165	616,107	20,243	159,112	231,319	205,433	12,124,532	12,357,672	2,029,603
Business receipts	88,738,155	2,618,147	590,071	19,593	156,453	217,423	196,602	11,958,045	12,216,278	2,014,422
Dividends, domestic corporations	10,472	867	154	74	1	62	17	1,233	1,545	191
Dividends, foreign corporations	459	4	119	4	-	115	-	203	29	-
Interest on Government obligations:										
United States	8,240	177	96	-	-	96	(1)	671	1,285	203
State and local	3,548	32	(1)	-	-	-	(1)	740	618	65
Other interest	210,124	10,148	1,946	84	172	664	1,026	24,203	17,517	2,779
Rents	250,550	11,563	3,400	-	708	755	1,937	36,372	17,353	1,554
Royalties	19,001	770	2,187	11	423	1,688	65	279	5,500	31
Net short-term capital gain reduced by net long-term capital loss	7,553	1,626	386	-	-	376	10	1,173	805	21
Net long-term capital gain reduced by net short-term capital loss	365,544	57,219	4,508	10	146	2,172	2,180	18,738	40,700	2,400
Net gain, noncapital assets	560,921	14,214	3,810	320	582	1,668	1,240	15,035	12,293	1,625
Other receipts	825,072	77,398	9,430	147	627	6,300	2,356	67,840	43,749	6,312
Total deductions	88,120,990	2,685,870	613,590	23,363	156,599	240,190	193,438	11,765,233	11,846,836	1,971,049
Cost of sales and operations	63,397,274	1,845,346	348,828	13,032	93,214	129,220	113,362	9,383,092	8,781,975	1,637,274
Compensation of officers	4,536,821	98,181	29,408	1,177	7,281	10,892	10,058	596,023	716,565	50,282
Repairs	522,821	68,571	18,562	986	4,550	5,638	7,388	71,004	72,479	13,676
Bad debts	195,375	4,060	360	-	29	109	222	20,714	30,181	3,080
Rents	1,461,153	55,391	7,927	119	1,456	1,944	4,408	68,950	152,822	12,258
Taxes	2,007,745	65,452	20,839	858	6,307	5,842	7,832	271,997	321,593	46,914
Interest	907,861	90,870	10,180	686	1,987	3,324	4,183	96,203	80,341	11,556
Contributions	30,227	658	291	(1)	25	39	227	3,289	5,504	488
Amortization	14,275	392	156	-	8	120	28	489	1,836	78
Depreciation	1,693,954	142,332	44,321	2,433	13,128	14,142	14,618	210,982	250,294	37,404
Depletion	18,952	909	11,097	256	2,417	5,404	3,020	520	2,689	-
Advertising	663,268	9,577	921	27	83	474	337	27,601	62,796	11,633
Pension, profit-sharing, stock bonus, annuity plans	237,361	2,289	1,892	-	770	281	841	52,482	44,360	3,700
Employee benefit programs	211,709	2,091	2,821	45	2,174	121	481	50,214	47,115	3,034
Net loss, noncapital assets	49,517	3,588	913	552	169	185	7	1,687	3,326	222
Other deductions	12,172,677	296,163	115,074	3,192	23,001	62,455	26,426	909,986	1,272,960	139,450
Total receipts less total deductions	2,878,649	106,295	2,517	-3,120	2,513	-8,871	11,995	359,299	510,836	58,554
Net income (less deficit)	2,875,101	106,263	2,517	-3,120	2,513	-8,871	11,995	358,559	510,218	58,489
Net income	4,197,417	226,021	49,334	278	13,560	18,485	17,011	491,408	686,985	67,707
Deficit	1,322,316	119,758	46,817	3,398	11,047	27,356	5,016	132,849	176,767	9,218
Income tax	1,849	64	7	-	-	-	7	8	224	-
Distributions to stockholders in cash and property except own stock	1,517,807	53,328	25,091	250	9,634	5,609	9,598	145,271	260,173	28,166
RETURNS WITH NET INCOME										
Number of returns	178,246	8,206	1,303	(*)	176	831	293	19,232	19,593	1,604
Number of stockholders	471,348	29,171	3,510	(*)	522	2,025	961	47,043	53,262	5,382
Total receipts	75,490,839	2,231,860	445,918	(*)	92,050	180,573	170,481	9,771,891	10,654,692	1,784,574
Business receipts	73,591,084	2,098,129	426,184	(*)	90,525	170,290	162,693	9,632,326	10,534,292	1,770,871
Dividends, domestic corporations	8,947	748	145	(*)	1	53	17	1,156	1,080	168
Dividends, foreign corporations	454	4	119	(*)	-	115	-	203	29	-
Interest on Government obligations:										
United States	7,057	162	96	-	-	96	(1)	638	1,048	115
State and local	2,996	32	(1)	-	-	-	(1)	554	558	65
Other interest	186,418	8,731	1,766	(*)	115	595	1,021	21,809	15,623	2,351
Rents	187,274	8,357	2,789	-	368	537	1,884	29,953	14,497	1,340
Royalties	16,795	654	1,451	(*)	420	997	23	279	5,350	31
Net short-term capital gain reduced by net long-term capital loss	5,724	1,164	19	-	-	9	10	1,008	777	4
Net long-term capital gain reduced by net short-term capital loss	339,093	51,955	4,341	(*)	146	2,113	2,078	16,096	32,860	2,353
Net gain, noncapital assets	479,470	7,164	2,621	(*)	68	1,503	1,049	12,411	11,275	1,579
Other receipts	665,527	54,760	6,387	(*)	407	4,270	1,706	55,458	37,303	5,697
Total deductions	71,290,426	2,005,807	396,584	(*)	78,490	162,093	153,470	9,279,929	9,967,149	1,716,802
Cost of sales and operations	52,541,757	1,453,076	236,144	(*)	51,267	91,934	91,427	7,460,888	7,481,256	1,431,069
Compensation of officers	3,601,849	72,974	21,145	(*)	4,780	8,854	7,447	463,333	602,992	44,585
Repairs	378,512	44,013	11,584	-	1,827	4,279	5,478	57,608	60,276	11,654
Bad debts	145,318	2,660	329	-	29	105	195	15,311	23,728	2,492
Rents	1,041,631	32,270	6,018	(*)	359	1,393	4,264	44,593	116,320	10,758
Taxes	1,568,889	45,523	14,868	(*)	3,164	5,148	6,196	215,001	267,089	39,930
Interest	554,427	54,077	4,918	-	575	1,997	2,346	63,578	56,829	8,706
Contributions	29,405	657	291	(*)	25	39	227	3,252	5,464	488
Amortization	7,840	158	122	-	(1)	117	5	201	458	50
Depreciation	1,185,543	88,942	27,266	(*)	6,802	9,671	10,665	163,392	197,171	30,946
Depletion	16,522	829	10,246	(*)	2,270	4,735	2,985	390	2,520	-
Advertising	501,778	5,031	702	-	78	390	234	18,834	52,194	10,202
Pension, profit-sharing, stock bonus, annuity plans	207,049	2,121	1,338	-	410	246	682	44,270	40,366	3,442
Employee benefit programs	168,711	1,706	1,217	-	719	110	388	36,748	39,094	2,773
Net loss, noncapital assets	9,849	602	234	-	62	166	6	517	900	154
Other deductions	9,331,341	201,168	60,162	(*)	6,123	32,909	20,925	692,013	1,020,492	119,553
Total receipts less total deductions	4,200,413	226,053	49,334	(*)	13,560	18,485	17,011	491,962	687,543	67,772
Net income	4,197,417	226,021	49,334	(*)	13,560	18,485	17,011	491,408	686,985	67,707
Income tax	1,849	64	7	-	-	-	7	8	224	-
Distributions to stockholders in cash and property except own stock	1,502,361	52,036	24,032	(*)	9,625	5,594	8,563	142,990	257,829	27,738

Footnotes at end of table.

Table 4.1—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Manufacturing—Continued									
	Tobacco manufactures	Textile mill products	Apparel and other fabricated textile products	Lumber and wood products, except furniture	Furniture and fixtures	Paper and allied products	Printing and publishing	Chemicals and allied products	Petroleum refining and related industries	Rubber and miscellaneous plastics products
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
RETURNS WITH AND WITHOUT NET INCOME										
Number of returns	(*)	808	2,802	2,004	1,126	[illegible]	4,998	1,235	21[illegible]	1,021
Number of stockholders	(*)	2,081	6,621	5,277	2,677	1,149	12,715	2,912	656	2,699
Total receipts	(*)	430,783	1,561,605	965,735	45[illegible],884	197,[illegible]1	1,184,757	248,529	79,397	231,598
Business receipts	(*)	427,276	1,552,265	944,128	[illegible]8,063	195,974	1,166,980	24[illegible],116	78,148	229,443
Dividends, domestic corporations	-	47	146	48	66	78	494	42	3	16
Dividends, foreign corporations	(*)	-	6	-	18	[illegible]	1	3	-	-
Interest on Government obligations:										
United States	(*)	111	44	104	62	2[illegible]	21	[illegible]	3	24
State and local	-	26	32	14	113	76	125	[illegible]	-	-
Other interest	(*)	779	1,320	1,843	607	355	2,392	245	213	28[illegible]
Rents	(*)	1,084	1,692	843	56	46	2,389	2[illegible]6	16	220
Royalties	-	40	121	44	-	-	[illegible]	261	[illegible]	164
Net short-term capital gain reduced by net long-term capital loss	-	11	9	89	-	1	624	(1)	-	1
Net long-term capital gain reduced by net short-term capital loss	(*)	398	2,763	13,946	347	158	[illegible],324	[illegible]	461	46
Net gain, noncapital assets	(*)	249	777	811	164	68	1,865	19	[illegible]	1,226
Other receipts	(*)	762	2,430	3,873	1,388	294	6,077	1,415	522	178
Total deductions	(*)	414,696	1,520,428	905,574	439,063	189,551	1,133,577	24[illegible],115	69,428	223,469
Cost of sales and operations	(*)	317,582	1,160,938	700,01[illegible]	334,040	135,679	746,284	163,468	50,304	15[illegible],715
Compensation of officers	(*)	26,397	84,585	39,547	22,702	12,529	104,987	16,704	4,987	14,252
Repairs	(*)	1,541	4,793	8,331	1,810	983	5,846	2,317	941	1,379
Bad debts	(*)	648	3,506	2,381	1,051	635	3,096	652	545	865
Rents	(*)	7,787	24,556	[illegible],865	4,354	3,405	22,541	4,761	553	4,191
Taxes	(*)	9,858	40,653	22,836	11,381	4,824	33,474	5,140	1,599	6,245
Interest	(*)	2,483	6,911	8,330	2,422	1,672	8,657	2,045	199	2,469
Contributions	(*)	385	710	433	126	91	824	106	69	53
Amortization	(*)	2	35	76	53	2	455	8	[illegible]	59
Depreciation	(*)	8,319	16,449	30,023	5,068	5,144	28,918	5,061	1,689	8,508
Depletion	-	-	-	1,307	-	-	-	-	70	-
Advertising	(*)	1,090	3,432	1,885	3,569	609	9,604	2,237	269	1,054
Pension, profit-sharing, stock bonus, annuity plans	(*)	1,299	6,275	3,020	1,108	445	5,955	842	438	1,112
Employee benefit programs	(*)	1,917	5,933	2,416	1,687	1,154	5,241	320	98	619
Net loss, noncapital assets	-	36	89	297	94	(1)	425	109	(1)	38
Other deductions	(*)	35,352	167,563	76,817	49,598	22,379	157,31[illegible]	36,335	7,6[illegible]1	20,91[illegible]
Total receipts less total deductions	(*)	16,087	41,177	60,161	11,821	7,520	51,180	8,424	9,969	8,129
Net income (less deficit)	(*)	16,061	41,145	60,147	11,708	7,44[illegible]	51,[illegible]55	8,[illegible]1	9,969	8,129
Net income	(*)	21,197	57,281	68,262	19,969	10,997	71,760	15,232	10,362	16,126
Deficit	(*)	5,136	16,136	8,115	8,261	3,553	20,705	6,831	393	[illegible],997
Income tax	-	3	-	7	-	-	-	1	-	-
Distributions to stockholders in cash and property except own stock	(*)	12,433	21,455	28,436	5,745	3,253	30,961	7,620	5,318	4,546
RETURNS WITH NET INCOME										
Number of returns	(*)	507	1,744	1,348	628	274	3,642	[illegible]3	(*)	652
Number of stockholders	(*)	1,410	4,833	3,744	1,608	968	8,[illegible]59	1,968	(*)	1,768
Total receipts	(*)	364,065	1,328,472	895,187	371,009	191,437	982,861	216,088	(*)	194,507
Business receipts	(*)	361,079	1,319,841	874,751	368,725	190,354	967,828	214,261	(*)	192,385
Dividends, domestic corporations	-	47	133	32	17	78	159	32	(*)	16
Dividends, foreign corporations	(*)	-	6	-	18	1	1	3	-	-
Interest on Government obligations:										
United States	(*)	111	44	104	62	2[illegible]	14	[illegible]	(*)	24
State and local	-	26	32	14	113	76	109	[illegible]	-	-
Other interest	(*)	668	1,209	1,756	571	355	1,891	442	(*)	26[illegible]
Rents	(*)	1,052	1,692	541	56	46	1,680	205	(*)	220
Royalties	-	40	121	25	-	-	5	261	(*)	164
Net short-term capital gain reduced by net long-term capital loss	-	11	9	82	-	1	624	(1)	-	1
Net long-term capital gain reduced by net short-term capital loss	(*)	378	2,460	13,310	281	158	3,579	203	(*)	43
Net gain, noncapital assets	(*)	99	777	775	138	68	1,865	19	(*)	1,226
Other receipts	(*)	554	2,148	3,797	1,028	28[illegible]	5,1[illegible]	832	(*)	142
Total deductions	(*)	342,842	1,271,159	826,911	350,927	180,364	910,992	200,833	(*)	178,381
Cost of sales and operations	(*)	260,389	980,233	652,781	272,731	130,684	598,842	138,404	(*)	122,437
Compensation of officers	(*)	23,909	67,596	33,523	16,802	11,348	87,850	15,175	(*)	15,684
Repairs	(*)	1,320	3,382	6,202	1,237	860	4,998	2,070	(*)	1,249
Bad debts	(*)	559	3,043	1,807	913	635	2,304	300	(*)	847
Rents	(*)	6,888	18,477	7,325	3,054	3,342	16,845	3,078	(*)	2,765
Taxes	(*)	8,678	34,960	20,390	8,9[illegible]8	4,566	27,11[illegible]	4,445	(*)	5,232
Interest	(*)	1,487	5,433	6,653	1,7[illegible]	984	5,944	1,[illegible]73	(*)	1,262
Contributions	(*)	385	710	433	126	91	792	1[illegible]6	(*)	53
Amortization	-	2	23	54	-	2	57	4	-	34
Depreciation	(*)	6,817	8,755	23,767	3,62[illegible]	4,082	22,598	4,267	(*)	6,227
Depletion	-	-	-	1,304	-	-	-	-	(*)	-
Advertising	(*)	972	2,922	1,839	2,877	607	7,758	2,[illegible]78	(*)	612
Pension, profit sharing, stock bonus, annuity plans	-	1,171	5,966	3,008	926	445	5,701	842	(*)	1,112
Employee benefit programs	(*)	1,448	5,660	2,369	1,263	1,139	4,100	309	(*)	615
Net loss, noncapital assets	-	31	89	115	9[illegible]	(1)	131	19	(*)	38
Other deductions	(*)	28,786	133,910	65,331	36,692	21,5[illegible]	125,903	28,[illegible]7	(*)	2[illegible],274
Total receipts less total deductions	(*)	21,223	57,313	68,276	20,082	11,073	71,869	15,255	(*)	16,126
Net income	(*)	21,197	57,281	68,262	19,969	10,997	71,760	15,232	(*)	16,126
Income tax	-	3	-	7	-	-	-	1	-	-
Distributions to stockholders in cash and property except own stock	(*)	12,433	21,441	28,436	5,539	3,253	3[illegible],582	[illegible]	(*)	4,546

Footnotes at end of table.

Table 4.1—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Manufacturing—Continued									
	Leather and leather products	Stone, clay, and glass products	Primary metal industries	Fabricated metal products, except machinery and transportation equipment	Machinery, except electrical	Electrical equipment and supplies	Motor vehicles and equipment	Transportation equipment, except motor vehicles	Scientific instruments, photographic equipment, watches and clocks	Miscellaneous manufactured products, and manufacturing not allocable
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
RETURNS WITH AND WITHOUT NET INCOME										
Number of returns	169	1,138	628	3,259	3,838	984	269	555	1,1[illegible]	1,979
Number of stockholders	440	3,417	1,556	9,830	9,309	2,374	785	1,209	2,289	4,520
Total receipts	103,134	606,143	468,424	1,522,281	951,569	343,551	138,391	175,325	118,827	524,317
Business receipts	102,864	592,151	463,992	1,503,334	936,775	340,820	133,[illegible]	173,783	118,5[illegible]	522,443
Dividends, domestic corporations	3	43	27	108	4	27	38	6	-	140
Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-
Interest on Government obligations:										
United States	13	25	1	306	123	83	72	-	-	41
State and local	43	3	-	13	-	-	-	-	22	63
Other interest	102	618	657	1,923	2,019	199	215	79	203	615
Rents	49	996	1,095	3,988	1,695	982	32	224	49	245
Royalties	-	2	3	204	65	4,412	35	1	-	23
Net short-term capital gain reduced by net long-term capital loss	-	8	1	4	30	-	-	-	-	6
Net long-term capital gain reduced by net short-term capital loss	16	1,923	136	3,289	4,547	1,135	4,244	59	-	576
Net gain, noncapital assets	3	992	34	1,611	2,392	67	107	53	3	223
Other receipts	41	3,382	2,478	5,501	3,883	1,826	574	820	43	1,942
Total deductions	100,864	570,837	441,173	1,424,277	889,435	342,412	138,752	176,739	120,052	509,458
Cost of sales and operations	76,382	393,143	353,624	1,048,245	600,299	235,248	92,059	144,629	69,358	355,664
Compensation of officers	6,236	32,084	20,425	91,702	85,818	25,826	5,395	5,000	22,916	38,844
Repairs	284	11,052	2,289	8,775	4,238	1,231	514	560	914	987
Bad debts	66	2,596	687	3,377	3,329	1,612	379	395	121	1,144
Rents	1,133	4,621	4,059	16,297	14,879	4,337	2,612	1,332	2,680	8,202
Taxes	2,937	19,343	12,205	41,594	27,969	9,257	4,514	3,539	2,858	10,702
Interest	540	5,747	2,429	8,958	7,050	2,075	1,538	1,863	581	2,781
Contributions	86	212	298	716	441	100	10	28	15	298
Amortization	(1)	35	1	293	71	87	16	192	289	74
Depreciation	1,203	24,188	8,842	27,171	26,563	6,224	1,929	3,248	2,579	4,781
Depletion	144	1,077	1	3	2	-	-	85	-	-
Advertising	73	3,188	808	5,398	5,164	3,196	1,092	783	911	6,625
Pension, profit-sharing, stock bonus, annuity plans	543	1,148	1,544	7,083	4,126	2,175	1,618	265	869	707
Employee benefit programs	513	1,754	3,008	9,092	4,363	2,030	2,057	150	306	1,282
Net loss, noncapital assets	21	75	37	114	1,661	3	8	37	-	60
Other deductions	10,703	70,574	30,916	155,459	103,462	49,011	25,011	14,633	16,055	75,307
Total receipts less total deductions	2,270	29,306	27,251	96,004	62,134	7,139	-361	-1,714	-1,225	16,859
Net income (less deficit)	2,227	29,303	27,251	95,991	62,134	7,139	-361	-1,714	-1,247	16,796
Net income	3,086	32,855	32,308	111,366	76,324	23,138	6,382	8,245	6,461	26,762
Deficit	859	3,552	5,057	15,375	14,190	15,999	6,743	9,959	7,708	9,966
Income tax	-	-	-	-	-	213	-	-	-	-
Distributions to stockholders in cash and property except own stock	752	9,784	12,970	38,671	26,025	6,116	4,185	1,675	1,583	9,638
RETURNS WITH NET INCOME										
Number of returns	(*)	814	535	2,298	2,481	558	150	294	509	1,191
Number of stockholders	(*)	2,437	1,460	6,707	6,113	1,359	431	635	784	2,990
Total receipts	(*)	514,985	454,082	1,317,473	833,770	283,969	95,983	114,122	85,733	459,485
Business receipts	(*)	507,690	449,771	1,303,461	821,038	276,091	95,326	113,606	85,467	456,388
Dividends, domestic corporations	(*)	43	27	101	40	27	38	6	-	110
Dividends, foreign corporations	-	-	-	-	-	-	-	-	-	-
Interest on Government obligations:										
United States	(*)	2	1	306	12	83	72	-	-	41
State and local	-	2	-	13	-	-	-	-	22	63
Other interest	(*)	562	557	1,823	1,981	196	74	61	186	520
Rents	(*)	973	1,095	3,270	1,568	354	27	211	16	98
Royalties	-	2	3	173	63	4,412	-	1	-	22
Net short-term capital gain reduced by net long-term capital loss	-	4	1	4	30	-	-	-	-	6
Net long-term capital gain reduced by net short-term capital loss	(*)	1,923	136	1,928	4,121	1,132	3	57	-	293
Net gain, noncapital assets	-	990	34	1,207	2,187	67	2	50	3	185
Other receipts	(*)	2,794	2,457	5,187	2,730	1,607	441	130	39	1,759
Total deductions	(*)	482,128	421,774	1,206,094	757,446	266,831	89,601	105,877	79,250	432,664
Cost of sales and operations	(*)	334,512	339,320	894,317	520,152	180,104	68,720	88,898	45,949	307,705
Compensation of officers	(*)	25,183	19,913	79,606	71,601	21,079	4,656	3,771	17,143	33,516
Repairs	(*)	9,906	2,247	7,594	3,585	843	277	479	311	842
Bad debts	(*)	1,887	687	2,642	2,443	1,376	379	125	114	594
Rents	(*)	3,610	3,989	12,120	10,925	2,855	794	905	1,367	6,236
Taxes	(*)	15,998	11,636	34,595	23,608	7,080	1,953	2,257	1,854	9,[illegible]15
Interest	(*)	4,671	1,862	6,482	5,188	1,230	512	419	168	1,892
Contributions	(*)	212	298	711	439	100	1[illegible]	28	15	298
Amortization	(*)	22	1	42	50	27	-	28	5	54
Depreciation	(*)	19,825	8,049	22,019	20,708	4,500	1,320	1,174	1,232	4,485
Depletion	-	1,055	1	3	2	-	-	85	-	-
Advertising	(*)	2,788	675	4,441	4,336	2,084	614	392	576	5,909
Pension, profit-sharing, stock bonus, annuity plans	(*)	879	1,544	6,567	4,108	2,118	195	256	869	481
Employee benefit programs	(*)	1,420	2,938	7,795	3,876	1,531	191	89	220	884
Net loss, noncapital assets	(*)	72	30	7	29	-	8	7	-	59
Other deductions	(*)	60,088	28,584	127,153	86,396	35,904	9,972	4,904	9,427	60,690
Total receipts less total deductions	(*)	32,857	32,308	111,379	76,324	23,138	6,382	8,245	6,483	26,825
Net income	(*)	32,855	32,308	111,366	76,324	23,138	6,382	8,245	6,461	26,762
Income tax	-	-	-	-	-	213	-	-	-	-
Distributions to stockholders in cash and property except own stock	(*)	9,761	12,97[illegible]	38,479	26,024	5,939	3,25[illegible]	1,675	1,583	9,638

Footnotes at end of table.

Table 11—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Transportation, communication, electric, gas, and sanitary services				Wholesale and retail trade				
						Wholesale trade			
	Total	Transportation	Communication	Electric, gas, and sanitary services	Total	Total	Groceries and related products	Machinery, equipment, and supplies	Miscellaneous wholesale trade
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
RETURNS WITH AND WITHOUT NET INCOME									
Number of returns	12,693	9,96[illegible]	1,252	1,479	107,896	3[illegible],926	4,779	4,132	22,[illegible]14
Number of stockholders	33,698	26,[illegible]13	3,981	3,7[illegible]4	261,183	78,281	12,573	9,925	55,783
Total receipts	2,929,24[illegible]	2,5[illegible]3,352	181,459	243,835	49,455,[illegible]	20,11[illegible],505	4,307,269	1,773,489	14,033,747
Business receipts	2,881,232	2,472,390	172,794	236,048	48,823,088	19,859,845	4,278,271	1,735,572	13,846,002
Dividends, domestic corporations	361	335	18	8	3,585	1,616	176	133	1,307
Dividends, foreign corporations	2	2	-	-	78	67	4	1	62
Interest on Government obligations:									
United States	449	151	298	-	1,717	1,095	40	75	980
State and local	151	72	79	-	1,127	360	53	84	223
Other interest	8,476	7,004	931	541	65,058	16,946	1,557	3,384	12,005
Rents	2,456	2,244	138	74	87,936	25,474	2,604	7,409	15,461
Royalties	189	189	(1)	-	7,148	5,747	223	146	5,378
Net short-term capital gain reduced by net long-term capital loss	587	556	-	31	917	353	33	117	203
Net long-term capital gain reduced by net short-term capital loss	14,090	4,976	5,556	3,558	48,790	21,422	1,091	1,664	18,667
Net gain, noncapital assets	6,809	5,000	707	1,102	20,952	6,450	2,370	1,273	2,807
Other receipts	14,444	11,033	938	2,473	395,244	175,130	20,847	23,631	130,652
Total deductions	2,808,046	2,416,230	169,023	222,793	48,289,394	19,594,665	4,254,673	1,702,114	13,637,878
Cost of sales and operations	1,879,142	1,689,473	70,601	119,068	36,453,598	15,645,802	3,546,319	1,218,290	10,881,193
Compensation of officers	153,467	113,409	18,320	21,738	1,790,215	685,706	101,986	93,769	489,951
Repairs	4,359	3,874	333	152	170,087	50,937	11,765	4,773	34,399
Bad debts	4,369	2,576	1,366	427	98,732	44,215	8,930	5,794	29,491
Rents	62,356	54,184	3,366	4,806	699,445	147,108	19,381	16,074	111,653
Taxes	111,425	92,747	7,415	11,263	818,788	316,287	42,935	27,997	245,355
Interest	36,174	26,435	6,070	3,669	272,312	84,726	14,128	12,130	58,468
Contributions	914	590	234	90	12,159	4,665	526	547	3,592
Amortization	1,243	456	215	572	4,474	1,324	57	244	1,023
Depreciation	160,129	121,723	15,941	22,465	473,566	153,867	28,592	20,965	104,310
Depletion	164	164	(1)	-	1,678	657	79	56	522
Advertising	11,046	8,813	1,316	917	377,646	59,238	7,057	8,371	43,810
Pension, profit-sharing, stock bonus, annuity plans	9,122	8,391	380	351	75,749	41,247	4,342	6,436	30,469
Employee benefit programs	13,145	11,207	471	1,467	59,057	23,766	3,883	3,216	16,667
Net loss, noncapital assets	3,517	2,442	144	931	14,443	3,319	932	111	2,276
Other deductions	357,474	279,746	42,851	34,877	6,967,445	2,331,801	463,761	283,341	1,584,699
Total receipts less total deductions	121,200	87,722	12,436	21,042	1,166,246	519,840	52,596	71,375	395,869
Net income (less deficit)	121,049	87,650	12,357	21,042	1,165,119	519,480	52,543	71,291	395,646
Net income	190,464	139,003	25,089	26,372	1,511,358	606,269	72,319	83,003	450,947
Deficit	69,415	51,353	12,732	5,330	346,239	86,789	19,776	11,712	55,301
Income tax	-	-	-	-	146	134	8	26	100
Distributions to stockholders in cash and property except own stock	75,299	53,791	16,755	4,753	524,978	214,727	29,657	31,169	153,901
RETURNS WITH NET INCOME									
Number of returns	7,513	5,924	721	865	71,533	21,984	3,166	2,670	16,144
Number of stockholders	20,866	16,007	2,439	2,420	181,335	58,893	8,732	7,087	43,074
Total receipts	2,408,978	2,063,211	132,577	213,190	41,800,659	17,853,108	3,535,256	1,579,168	12,738,684
Business receipts	2,365,854	2,035,94[illegible]	124,241	205,669	41,269,656	17,637,564	3,510,381	1,548,215	12,578,968
Dividends, domestic corporations	321	295	18	8	3,106	1,457	140	130	1,187
Dividends, foreign corporations	2	2	-	-	78	67	4	1	62
Interest on Government obligations:									
United States	448	151	297	-	1,585	1,061	40	75	946
State and local	149	70	79	-	825	360	53	84	223
Other interest	8,151	6,709	915	527	58,024	15,452	1,239	3,244	10,969
Rents	1,602	1,479	57	66	68,155	21,431	1,288	7,139	13,004
Royalties	189	189	(1)	-	7,069	5,668	223	67	5,378
Net short-term capital gain reduced by net long-term capital loss	539	510	-	29	639	337	33	117	187
Net long-term capital gain reduced by net short-term capital loss	13,602	4,488	5,556	3,558	45,079	19,883	1,059	1,469	17,355
Net gain, noncapital assets	5,662	4,003	706	953	17,383	4,501	656	1,229	2,616
Other receipts	12,459	9,371	708	2,380	329,060	145,327	20,140	17,398	107,789
Total deductions	2,218,365	1,924,138	107,409	186,818	40,288,476	17,246,479	3,462,884	1,496,081	12,287,514
Cost of sales and operations	1,534,388	1,388,130	44,055	102,203	30,948,872	13,898,278	2,894,050	1,092,113	9,912,115
Compensation of officers	119,595	84,472	16,170	18,953	1,458,551	587,413	82,842	78,721	425,850
Repairs	2,259	1,846	321	92	129,534	42,539	9,046	3,772	29,721
Bad debts	2,947	1,745	837	365	74,845	33,025	4,940	5,461	22,624
Rents	47,157	40,991	1,948	4,218	508,629	117,200	15,012	13,008	89,180
Taxes	85,803	71,525	4,805	9,473	664,115	279,317	34,305	22,753	222,259
Interest	20,994	17,114	1,681	2,199	192,841	66,676	9,826	9,077	47,773
Contributions	907	583	234	90	11,633	4,629	511	546	3,572
Amortization	709	102	55	552	2,536	848	53	214	581
Depreciation	107,108	81,302	7,675	18,131	351,720	125,386	21,021	16,764	87,601
Depletion	164	164	(1)	-	1,163	600	79	(1)	521
Advertising	7,763	6,065	887	811	295,914	50,605	6,164	6,655	37,786
Pension, profit sharing, stock bonus, annuity plans	8,556	7,916	295	345	66,619	36,144	3,190	5,161	27,793
Employee benefit programs	10,919	9,511	250	1,158	49,552	20,519	3,314	3,109	14,096
Net loss, noncapital assets	1,666	704	31	931	2,692	1,444	313	37	1,094
Other deductions	267,430	211,968	28,165	27,297	5,529,260	1,981,856	378,218	238,690	1,364,948
Total receipts less total deductions	190,613	139,073	25,168	26,372	1,512,183	606,629	72,372	83,087	451,170
Net income	190,464	139,003	25,089	26,372	1,511,358	606,269	72,319	83,003	450,947
Income tax	-	-	-	-	146	134	8	26	100
Distributions to stockholders in cash and property except own stock	74,945	53,479	16,723	4,743	521,905	213,893	29,284	31,169	153,400

Footnotes at end of table.

Table 4.1—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Wholesale and retail trade—Continued									
	Retail trade									Wholesale and retail trade not allocable
	Total	Building materials, hardware, and farm equipment	General merchandise stores	Food stores	Automotive dealers and service stations	Apparel and accessory stores	Furniture, home furnishings, and equipment stores	Eating and drinking places	Miscellaneous retail stores	
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
RETURNS WITH AND WITHOUT NET INCOME										
Number of returns	76,515	6,996	3,103	5,247	12,435	6,766	7,556	15,436	18,966	455
Number of stockholders	181,684	18,757	8,480	12,842	27,621	16,368	16,707	34,550	46,359	1,218
Total receipts	29,146,476	3,037,261	883,395	3,200,679	10,594,122	1,481,473	2,065,874	3,135,967	4,747,705	194,659
Business receipts	28,770,158	2,982,592	869,348	3,177,210	10,465,953	1,463,595	2,037,308	3,100,581	4,673,571	193,085
Dividends, domestic corporations	1,915	141	99	478	289	78	126	251	453	54
Dividends, foreign corporations	11	-	-	-	11	-	-	-	-	-
Interest on Government obligations:										
United States	622	210	52	39	76	22	116	66	41	-
State and local	767	4	9	307	13	215	-	166	53	-
Other interest	47,871	7,737	1,435	1,428	21,196	2,092	5,421	2,892	5,670	241
Rents	62,067	6,943	1,198	2,118	31,865	2,521	3,648	5,494	8,280	395
Royalties	1,401	657	2	(1)	-	159	-	481	102	-
Net short-term capital gain reduced by net long-term capital loss	564	218	4	1	165	-	20	99	57	-
Net long-term capital gain reduced by net short-term capital loss	27,346	3,098	922	3,954	3,173	896	774	7,775	6,754	22
Net gain, noncapital assets	14,445	1,597	498	722	1,752	271	305	2,056	7,244	57
Other receipts	219,309	34,064	9,828	14,422	69,629	11,624	18,156	16,106	45,480	805
Total deductions	28,506,010	2,935,035	855,826	3,164,409	10,454,047	1,434,101	2,014,293	3,063,525	4,584,774	188,719
Cost of sales and operations	20,666,703	2,294,002	551,904	2,513,926	8,660,485	902,331	1,292,495	1,322,160	3,129,400	141,093
Compensation of officers	1,096,954	113,528	39,253	73,942	226,246	91,878	126,926	159,452	265,729	7,555
Repairs	118,579	7,725	3,272	12,657	25,333	4,701	6,560	40,639	17,692	571
Bad debts	53,856	9,863	1,319	2,760	17,062	3,012	8,359	1,717	9,764	661
Rents	550,781	22,046	24,824	41,099	95,637	55,927	47,765	144,618	118,865	1,556
Taxes	495,925	43,605	19,323	37,480	112,724	30,504	39,493	121,706	91,090	6,576
Interest	186,202	20,560	4,454	8,250	72,968	8,625	14,505	31,471	25,369	1,384
Contributions	7,436	986	331	439	1,783	931	727	654	1,585	58
Amortization	3,149	48	37	342	362	97	120	1,668	475	1
Depreciation	317,730	26,853	17,507	25,948	66,151	15,866	21,115	89,069	55,221	1,969
Depletion	1,021	158	4	280	146	86	19	262	66	-
Advertising	315,842	16,548	12,864	30,399	80,729	30,911	47,403	46,505	50,483	2,566
Pension, profit-sharing, stock bonus, annuity plans	34,197	3,036	1,735	3,214	8,580	2,933	4,316	2,778	7,605	305
Employee benefit programs	35,238	4,232	587	2,946	10,758	2,049	3,105	4,827	6,734	53
Net loss, noncapital assets	11,124	176	107	392	3,954	449	574	4,957	515	-
Other deductions	4,611,273	371,669	178,305	410,335	1,071,129	283,801	400,811	1,091,042	804,181	24,371
Total receipts less total deductions	640,466	102,226	27,569	36,270	140,075	47,372	51,581	72,442	162,931	5,940
Net income (less deficit)	639,699	102,222	27,560	35,963	140,062	47,157	51,581	72,276	162,878	5,940
Net income	898,746	114,224	40,389	59,244	188,121	69,316	76,857	142,614	207,981	6,343
Deficit	259,047	12,002	12,829	23,281	48,059	22,159	25,276	70,338	45,103	403
Income tax	12	-	-	-	(-)	-	-	-	12	-
Distributions to stockholders in cash and property except own stock	308,794	38,437	17,075	29,465	63,441	23,769	19,924	53,793	62,890	1,457
RETURNS WITH NET INCOME										
Number of returns	49,238	5,471	1,873	3,128	7,904	4,391	5,174	8,403	12,887	311
Number of stockholders	121,532	15,513	5,565	8,039	17,661	11,310	12,163	18,999	32,282	910
Total receipts	23,772,223	2,807,662	744,759	2,352,830	8,784,840	1,228,717	1,670,795	2,231,929	3,950,691	175,328
Business receipts	23,458,155	2,759,063	734,197	2,333,495	8,683,640	1,213,136	1,646,014	2,205,257	3,883,353	173,937
Dividends, domestic corporations	1,649	117	99	362	280	75	121	177	418	-
Dividends, foreign corporations	11	-	-	-	11	-	-	-	-	-
Interest on Government obligations:										
United States	524	152	52	39	73	22	116	29	41	-
State and local	465	4	9	5	13	215	-	166	53	-
Other interest	42,348	7,478	1,289	1,288	17,852	1,903	4,829	2,284	5,425	224
Rents	46,329	3,800	1,035	1,994	22,725	2,170	2,967	4,187	7,451	395
Royalties	1,401	657	2	(1)	-	159	-	481	102	-
Net short-term capital gain reduced by net long-term capital loss	302	15	-	-	165	-	20	45	57	-
Net long-term capital gain reduced by net short-term capital loss	25,174	2,999	922	3,928	2,663	896	729	6,288	6,749	22
Net gain, noncapital assets	12,825	1,244	490	616	1,065	185	273	1,956	6,996	57
Other receipts	183,040	32,133	6,664	11,103	56,353	9,956	15,726	11,059	46,346	693
Total deductions	22,873,012	2,693,434	704,361	2,293,581	8,596,706	1,159,186	1,593,938	2,389,149	3,742,657	168,985
Cost of sales and operations	16,922,891	2,135,197	462,930	1,848,222	7,185,719	740,743	1,044,950	922,345	2,583,725	127,703
Compensation of officers	804,585	97,874	32,190	53,996	180,854	74,578	98,782	112,496	213,815	6,553
Repairs	86,504	6,978	2,711	8,380	18,302	3,726	4,977	27,968	13,462	491
Bad debts	41,259	9,317	1,023	796	13,041	2,198	5,486	940	8,458	561
Rents	390,470	18,199	18,089	26,015	70,718	41,395	34,386	93,902	88,306	959
Taxes	378,504	37,891	16,269	26,154	88,455	24,968	30,868	80,227	73,672	6,294
Interest	124,864	16,970	2,288	4,471	52,186	5,686	10,497	13,984	18,782	1,301
Contributions	6,946	964	329	437	1,444	931	721	547	1,573	58
Amortization	1,687	38	18	272	301	62	51	710	235	1
Depreciation	224,494	22,254	13,420	17,587	51,011	10,830	15,695	50,753	42,944	1,840
Depletion	563	158	1	(1)	82	-	-	256	66	-
Advertising	242,931	14,169	9,464	21,888	64,454	24,327	35,360	34,458	44,211	2,378
Pension, profit-sharing, stock bonus, annuity plans	30,170	2,884	1,727	2,062	7,796	2,933	3,724	2,351	6,693	305
Employee benefit programs	29,004	3,806	456	2,373	8,398	1,852	2,604	3,881	5,634	29
Net loss, noncapital assets	1,248	46	14	45	242	28	222	402	249	-
Other deductions	3,526,892	326,689	144,332	280,883	853,713	224,929	305,915	744,309	646,072	20,512
Total receipts less total deductions	899,211	114,228	40,398	59,249	188,134	69,531	76,857	142,780	208,034	6,343
Net income	898,746	114,224	40,389	59,244	188,121	69,316	76,857	142,614	207,981	6,343
Income tax	12	-	-	-	(-)	-	-	-	12	-
Distributions to stockholders in cash and property except own stock	306,555	38,143	16,824	29,282	62,981	23,426	19,758	53,524	62,617	1,457

Footnotes at end of table.

Table 4.1—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Finance, insurance, and real estate							
	Total	Banking	Credit agencies other than banks	Security and commodity brokers, dealers, exchanges, and services	Holding and other investment companies	Insurance carriers	Insurance agents, brokers, and service	Real estate
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
RETURNS WITH AND WITHOUT NET INCOME								
Number of returns	35,764	247	1,383	667	5,049	260	7,196	20,952
Number of stockholders	97,641	659	3,238	1,760	16,452	635	17,172	57,725
Total receipts	2,540,156	17,813	61,843	83,938	126,694	27,530	787,499	1,534,839
Business receipts	1,869,415	17,686	49,497	45,747	10,350	27,046	773,939	945,150
Dividends, domestic corporations	1,559	4	28	64	591	18	618	236
Dividends, foreign corporations	19	-	-	-	-	-	-	19
Interest on Government obligations:								
United States	1,541	-	20	805	160	24	115	417
State and local	658	1	-	40	261	282	71	3
Other interest	56,509	116	5,391	1,116	12,845	65	3,341	33,635
Rents	57,596	-	41	68	389	4	1,829	55,265
Royalties	2,131	-	-	-	1,544	-	-	557
Net short-term capital gain reduced by net long-term capital loss	1,405	-	21	-	433	4	1	946
Net long-term capital gain reduced by net short-term capital loss	103,147	-	5,784	232	72,489	81	886	23,675
Net gain, noncapital assets	442,880	-	95	33,456	5,282	-	283	403,764
Other receipts	103,326	6	966	2,410	22,350	6	6,416	71,172
Total deductions	2,324,430	15,980	51,305	77,399	60,415	26,822	710,801	1,381,708
Cost of sales and operations	522,923	-	4,998	-	3,585	11,182	227,060	276,098
Compensation of officers	374,933	2,711	8,511	27,501	3,140	3,474	159,230	170,366
Repairs	16,279	261	69	123	611	104	2,265	12,846
Bad debts	10,677	88	601	149	1,090	31	5,269	3,449
Rents	53,963	1,338	1,587	3,400	1,221	183	15,859	30,375
Taxes	88,442	617	1,763	2,231	5,363	420	16,376	61,672
Interest	143,809	260	2,948	2,266	11,768	375	5,100	121,092
Contributions	2,849	-	19	27	1,170	(1)	637	996
Amortization	988	1	11	60	109	(1)	407	400
Depreciation	65,171	1,264	764	913	2,826	432	11,970	47,002
Depletion	423	-	-	-	14	1	-	408
Advertising	63,243	78	361	619	246	188	8,478	53,273
Pension, profit-sharing, stock bonus, annuity plans	11,452	-	58	1,672	63	211	5,988	3,460
Employee benefit programs	8,212	39	222	292	78	95	3,947	3,539
Net loss, noncapital assets	11,240	-	1	99	2,563	-	2	8,575
Other deductions	949,826	9,323	29,392	38,047	26,568	10,126	248,213	588,157
Total receipts less total deductions	315,726	1,833	10,538	6,539	66,279	708	76,698	153,131
Net income (less deficit)	315,068	1,832	10,538	6,499	66,018	426	76,627	153,128
Net income	464,903	1,832	14,464	14,034	94,231	1,636	81,152	257,554
Deficit	149,835	-	3,926	7,535	28,213	1,210	4,525	104,426
Income tax	1,126	-	-	-	929	-	-	197
Distributions to stockholders in cash and property except own stock	196,993	1,397	2,708	7,853	52,971	104	31,589	100,371
RETURNS WITH NET INCOME								
Number of returns	2[illegible],957	247	983	262	2,323	(*)	5,765	11,287
Number of stockholders	60,208	659	2,561	714	8,812	(*)	14,117	33,069
Total receipts	2,138,714	17,813	52,457	71,[illegible]49	115,700	(*)	682,230	1,189,031
Business receipts	1,480,214	17,686	46,396	40,050	5,386	(*)	669,712	697,026
Dividends, domestic corporations	1,377	4	18	46	444	(*)	618	230
Dividends, foreign corporations	19	-	-	-	-	-	-	19
Interest on Government obligations:								
United States	823	-	20	141	158	(*)	115	365
State and local	656	1	-	40	261	(*)	69	3
Other interest	49,563	116	5,157	1,103	11,352	(*)	2,578	29,192
Rents	34,602	-	41	66	326	(*)	1,752	32,416
Royalties	1,084	-	-	-	955	-	-	129
Net short-term capital gain reduced by net long-term capital loss	1,147	-	21	-	384	(*)	1	737
Net long-term capital gain reduced by net short-term capital loss	99,775	-	5,784	232	70,098	(*)	885	22,695
Net gain, noncapital assets	381,330	-	95	27,467	4,684	-	251	348,833
Other receipts	88,124	6	925	1,904	21,652	(*)	6,249	57,386
Total deductions	1,673,155	15,980	37,993	56,975	21,208	(*)	601,009	931,474
Cost of sales and operations	407,182	-	1,455	-	401	(*)	203,930	198,348
Compensation of officers	288,797	2,711	5,656	22,575	2,225	(*)	122,997	131,590
Repairs	9,799	261	68	108	180	(*)	1,723	7,453
Bad debts	6,929	88	439	148	154	-	3,739	2,361
Rents	38,803	1,338	1,534	2,259	164	(*)	12,800	20,650
Taxes	61,397	617	1,325	1,669	3,531	(*)	14,222	39,568
Interest	73,121	260	2,097	946	3,195	(*)	3,861	62,762
Contributions	2,771	-	19	27	1,170	(*)	623	932
Amortization	590	1	7	7	10	(*)	403	162
Depreciation	38,135	1,264	466	695	824	(*)	9,892	24,940
Depletion	315	-	-	-	14	-	-	301
Advertising	45,775	78	287	409	45	(*)	7,224	37,691
Pension, profit-sharing, stock bonus, annuity plans	10,033	-	50	1,610	63	(*)	5,322	2,931
Employee benefit programs	5,778	39	215	233	40	(*)	2,820	2,422
Net loss, noncapital assets	2,283	-	1	99	1	-	2	2,180
Other deductions	681,747	9,323	24,374	26,190	9,191	(*)	211,451	397,183
Total receipts less total deductions	465,559	1,833	14,464	14,074	94,492	(*)	81,221	257,557
Net income	464,903	1,832	14,464	14,034	94,231	(*)	81,152	257,554
Income tax	1,126	-	-	-	929	-	-	197
Distributions to stockholders in cash and property except own stock	196,133	1,397	2,708	7,757	52,772	(*)	31,589	99,831

Footnotes at end of table.

Table 4.1--INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Services							Nature of business not allocable
	Total	Hotels and other lodging places	Personal services	Business services	Automobile services and miscellaneous repair services	Amusement and recreation services	Other services	
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
RETURNS WITH AND WITHOUT NET INCOME								
Number of returns	51,498	4,407	8,165	11,774	8,515	5,718	12,914	2,425
Number of stockholders	121,807	14,114	18,342	25,110	18,080	15,384	30,777	6,975
Total receipts	7,988,358	1,374,531	814,236	1,844,018	1,110,402	834,938	2,010,233	95,763
Business receipts	7,690,644	1,241,283	800,900	1,813,284	1,094,566	761,127	1,979,484	91,235
Dividends, domestic corporations	1,168	97	413	233	99	248	78	-
Dividends, foreign corporations	5	5	(1)	-	-	(1)	-	-
Interest on Government obligations:								
United States	2,304	1,921	55	113	-	178	37	-
State and local	222	19	10	65	-	112	16	-
Other interest	26,178	11,290	2,036	4,632	1,060	3,182	3,978	89
Rents	33,699	12,066	3,158	2,400	4,132	8,481	3,462	175
Royalties	827	666	-	1	-	70	90	-
Net short-term capital gain reduced by net long-term capital loss	654	417	39	14	13	110	61	-
Net long-term capital gain reduced by net short-term capital loss	77,775	48,790	2,753	3,039	4,088	14,291	4,814	577
Net gain, noncapital assets	44,568	32,600	1,819	2,691	2,808	2,304	2,346	360
Other receipts	110,314	25,377	3,053	17,546	3,636	44,835	15,867	3,327
Total deductions	7,687,678	1,318,311	785,919	1,776,272	1,073,209	822,984	1,910,983	99,913
Cost of sales and operations	4,140,018	598,708	405,274	1,134,891	642,190	375,740	983,215	42,352
Compensation of officers	766,948	30,483	89,843	179,723	96,709	58,513	311,677	11,081
Repairs	100,429	37,218	10,806	10,823	11,376	15,786	14,420	1,051
Bad debts	26,138	7,007	3,830	5,141	4,179	1,219	4,762	144
Rents	358,002	76,990	37,211	42,883	53,621	53,534	93,763	2,297
Taxes	306,073	81,839	33,982	46,439	34,977	35,339	73,497	3,136
Interest	176,555	84,047	12,555	12,919	14,262	21,269	31,503	1,417
Contributions	4,517	1,750	428	621	372	437	909	46
Amortization	4,653	339	173	881	391	1,496	1,373	44
Depreciation	344,695	99,460	39,226	39,382	54,335	55,132	57,160	2,464
Depletion	1,472	10	326	74	109	498	455	-
Advertising	109,742	24,310	12,649	26,324	12,802	22,154	11,503	696
Pension, profit-sharing, stock bonus, annuity plans	39,470	4,665	2,383	6,897	3,775	5,367	16,383	545
Employee benefit programs	28,952	8,246	1,857	5,354	2,330	1,051	10,114	102
Net loss, noncapital assets	9,750	4,191	629	2,022	1,457	306	1,145	1,053
Other deductions	1,270,264	259,048	134,747	261,898	140,324	175,143	299,104	33,485
Total receipts less total deductions	300,680	56,220	28,317	67,746	37,193	11,954	99,250	-4,150
Net income (less deficit)	300,458	56,201	28,307	67,681	37,193	11,842	99,234	-4,150
Net income	572,474	120,987	49,959	106,857	56,308	82,497	155,866	4,470
Deficit	272,016	64,786	21,652	39,176	19,115	70,655	56,632	8,620
Income tax	113	113	-	-	-	-	(1)	161
Distributions to stockholders in cash and property except own stock	235,469	31,937	19,684	39,920	18,572	44,283	81,073	1,205
RETURNS WITH NET INCOME								
Number of returns	29,369	2,304	4,729	6,628	5,098	2,711	7,896	540
Number of stockholders	74,699	7,881	11,892	14,700	11,864	8,803	19,559	1,254
Total receipts	5,955,613	961,788	550,369	1,395,326	825,604	619,023	1,603,503	82,514
Business receipts	5,706,285	839,374	539,878	1,369,106	810,949	567,849	1,579,129	78,144
Dividends, domestic corporations	1,014	90	285	228	99	237	75	-
Dividends, foreign corporations	(1)	-	(1)	-	-	-	-	-
Interest on Government obligations:								
United States	2,257	1,917	55	95	-	153	37	-
State and local	222	19	10	65	-	112	16	-
Other interest	22,667	9,982	1,803	3,537	1,005	2,782	3,558	84
Rents	27,144	9,947	2,803	2,056	3,741	6,065	2,532	175
Royalties	719	666	-	1	-	52	-	-
Net short-term capital gain reduced by net long-term capital loss	431	397	-	14	13	5	2	-
Net long-term capital gain reduced by net short-term capital loss	74,808	47,418	2,533	2,656	4,082	13,758	4,361	577
Net gain, noncapital assets	41,264	31,888	1,690	2,599	2,574	1,100	1,413	360
Other receipts	78,802	20,090	1,312	14,969	3,141	26,910	12,380	3,174
Total deductions	5,382,917	840,782	500,400	1,288,404	769,296	536,414	1,447,621	78,044
Cost of sales and operations	2,978,896	394,285	263,075	824,118	468,567	255,807	773,044	41,055
Compensation of officers	565,565	22,562	58,155	134,735	72,424	48,042	229,647	8,897
Repairs	82,571	23,153	6,758	6,355	7,611	9,753	9,941	868
Bad debts	18,470	5,450	2,777	3,227	2,593	366	4,057	99
Rents	246,013	51,922	20,887	30,795	35,229	35,392	71,788	1,828
Taxes	213,740	51,981	21,421	35,017	23,532	24,350	57,439	1,653
Interest	87,869	37,503	6,960	6,430	8,887	8,455	19,634	200
Contributions	4,384	1,743	413	611	343	436	838	46
Amortization	3,054	116	99	674	241	812	1,112	12
Depreciation	210,131	56,462	23,818	25,372	34,948	30,208	39,323	1,683
Depletion	895	5	326	-	109	-	455	-
Advertising	75,035	14,457	8,300	23,420	8,671	13,590	6,597	530
Pension, profit-sharing, stock bonus, annuity plans	33,201	4,371	1,196	6,418	3,311	4,654	13,251	545
Employee benefit programs	23,597	7,457	1,112	4,195	1,960	857	8,016	100
Net loss, noncapital assets	955	271	117	92	323	13	139	-
Other deductions	858,541	169,044	84,986	186,945	101,547	103,679	212,340	20,528
Total receipts less total deductions	572,696	121,006	49,969	106,922	56,308	82,609	155,882	4,470
Net income	572,474	120,987	49,959	106,857	56,308	82,497	155,866	4,470
Income tax	113	113	-	-	-	-	(1)	161
Distributions to stockholders in cash and property except own stock	231,286	31,478	18,978	39,828	18,410	44,003	78,589	1,205

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Less than $500.
NOTE: Estimates are rounded and may not add to totals.

Table 4.2—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial division, item	Total	Size of total assets: Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
ALL INDUSTRIAL DIVISIONS											
Number of returns	287,906	9,908	45,241	43,480	44,683	51,253	54,984	23,411	10,137	4,554	240
Number of stockholders	725,193	24,467	92,926	87,222	100,167	130,467	155,844	76,490	37,912	18,804	896
Total assets	40,543,020	-	193,013	735,822	1,632,105	3,678,767	8,632,081	8,165,307	6,916,889	7,889,583	2,699,456
Total receipts	90,999,639	754,394	1,583,364	3,306,884	5,398,627	10,230,638	20,188,735	18,542,622	14,346,410	13,891,345	2,756,620
Business receipts	88,738,155	702,655	1,517,759	3,247,020	5,337,490	10,044,354	19,787,910	18,124,059	13,992,119	13,470,404	2,514,385
Dividends, domestic corporations	10,472	14	7	25	126	717	2,593	2,351	1,565	2,686	388
Dividends, foreign corporations	459	-	-	-	3	-	208	44	119	76	9
Interest on Government obligations:											
United States	8,240	18	(1)	35	235	429	830	1,714	1,295	1,550	2,134
State and local	3,548	109	16	-	-	43	314	965	163	1,137	801
Other interest	210,124	1,592	9,578	2,656	3,794	14,371	32,708	35,411	37,484	42,442	30,088
Rents	250,550	1,631	1,519	6,033	11,418	19,330	51,887	49,905	38,504	44,851	25,472
Royalties	19,001	27	1,030	92	14	1,246	6,786	1,221	1,480	1,630	5,475
Net short-term capital gain reduced by net long-term capital loss	7,553	29	164	933	232	426	1,645	733	651	2,379	361
Net long-term capital gain reduced by net short-term capital loss	365,544	24,494	19,355	11,468	8,047	31,068	43,621	53,530	34,698	66,731	72,532
Net gain, noncapital assets	560,921	11,363	13,810	10,791	12,775	40,560	100,588	83,960	105,231	116,981	64,862
Other receipts	825,072	12,462	20,126	27,831	24,493	78,094	159,645	188,729	133,101	140,478	40,113
Total deductions	88,120,990	767,642	1,602,946	3,261,518	5,296,822	9,920,902	19,498,461	17,921,467	13,861,753	13,391,594	2,597,885
Cost of sales and operations	63,397,274	531,527	799,655	1,852,610	3,213,640	6,575,853	13,580,361	13,527,602	10,751,302	10,500,831	2,063,893
Compensation of officers	4,536,821	29,346	230,629	389,158	523,006	746,672	1,129,554	718,195	439,908	296,851	33,502
Repairs	522,821	9,124	8,252	19,458	34,719	68,745	131,466	99,294	69,224	73,042	9,497
Bad debts	195,375	4,629	3,840	5,245	13,684	20,257	43,874	39,618	31,208	25,990	7,030
Rents	1,461,153	11,731	66,949	129,607	161,313	239,529	355,603	214,580	138,247	118,941	24,653
Taxes	2,007,745	23,612	44,996	93,529	152,556	258,527	468,316	362,589	264,169	287,731	51,720
Interest	907,861	10,996	16,607	16,331	33,314	71,223	181,803	172,751	160,296	195,087	49,453
Contributions	30,227	343	216	752	1,494	2,536	5,605	5,025	4,375	6,228	3,653
Amortization	14,275	128	658	872	2,516	3,333	1,419	2,353	1,914	968	114
Depreciation	1,693,954	9,989	29,671	67,256	112,704	206,023	408,264	314,087	235,959	253,599	56,402
Depletion	18,952	80	216	695	1,141	1,149	1,291	2,396	2,697	6,984	2,303
Advertising	663,268	7,229	20,007	35,096	53,767	85,485	169,609	110,647	79,386	87,127	14,915
Pension, profit-sharing, stock bonus, annuity plans	237,361	1,442	5,546	8,055	8,938	22,739	48,647	44,999	38,703	45,990	12,302
Employee benefit programs	211,709	408	3,906	9,815	13,788	21,664	43,223	37,343	37,970	31,511	12,081
Net loss, noncapital assets	49,517	8,168	9,039	3,943	3,038	4,301	7,650	2,579	5,620	2,767	2,412
Other deductions	12,172,677	118,890	362,759	629,096	967,204	1,592,866	2,921,776	2,267,409	1,600,775	1,457,947	253,955
Total receipts less total deductions	2,878,649	-13,248	-19,582	45,366	101,805	309,736	690,274	621,155	484,657	499,751	158,735
Net income (less loss)	2,875,101	-13,357	-19,598	45,366	101,805	309,693	689,960	620,190	484,494	498,614	157,934
Net income	4,197,417	49,655	98,793	152,173	241,893	472,776	943,353	789,057	605,445	653,831	190,441
Deficit	1,322,316	63,012	118,391	106,807	140,088	163,083	253,393	168,867	120,951	155,217	32,507
Income tax	1,849	-	-	-	-	-	328	714	443	364	-
Distributions to stockholders in cash and property except own stock	1,517,807	18,512	51,986	62,645	99,617	163,219	302,329	254,610	213,077	274,019	77,793
AGRICULTURE, FORESTRY, AND FISHING											
Number of returns	13,686	245	919	1,185	1,282	2,657	3,889	2,287	873	338	8
Number of stockholders	47,476	1,202	3,123	2,538	3,804	8,482	13,464	9,550	3,806	1,471	36
Total assets	2,907,112	-	4,299	20,468	48,456	194,828	646,712	794,532	582,378	557,471	57,968
Total receipts	2,792,165	16,966	13,129	49,752	74,765	298,776	613,667	692,589	357,169	580,193	95,159
Business receipts	2,618,147	16,777	12,652	47,086	72,347	286,003	571,601	643,677	331,630	542,486	93,888
Dividends, domestic corporations	867	-	-	-	-	4	117	351	39	293	63
Dividends, foreign corporations	4	-	-	-	-	-	-	-	4	(1)	-
Interest on Government obligations:											
United States	177	(1)	-	-	-	13	60	77	10	17	-
State and local	32	-	-	-	-	-	-	6	-	13	13
Other interest	10,148	18	4	39	45	1,148	1,810	1,738	1,943	2,960	443
Rents	11,563	-	-	86	595	1,741	2,348	1,723	1,794	3,119	157
Royalties	770	-	-	-	14	81	143	191	128	191	22
Net short-term capital gain reduced by net long-term capital loss	1,626	-	-	-	-	34	437	184	15	956	-
Net long-term capital gain reduced by net short-term capital loss	57,219	61	17	2,196	681	3,673	12,960	17,286	7,692	12,631	22
Net gain, noncapital assets	14,214	-	-	228	268	566	3,956	2,857	2,859	3,449	31
Other receipts	77,398	110	456	117	815	5,513	20,235	24,499	11,055	14,078	520
Total deductions	2,685,870	17,331	14,981	48,461	75,320	279,479	586,244	658,413	346,023	566,674	92,944
Cost of sales and operations	1,845,346	9,675	8,137	24,786	39,166	187,188	388,697	444,201	220,564	439,545	83,387
Compensation of officers	98,181	1,579	1,704	8,342	5,112	15,178	22,878	25,970	8,048	8,991	379
Repairs	68,571	771	301	968	3,413	9,185	19,858	18,172	7,859	7,531	513
Bad debts	4,060	-	8	19	405	408	1,094	897	117	841	271
Rents	55,391	558	554	2,818	3,883	5,698	14,357	15,738	5,752	5,721	312
Taxes	65,452	707	1,259	1,452	3,138	7,233	14,310	18,052	9,325	9,262	714
Interest	90,870	97	116	347	1,495	5,323	21,328	22,851	19,137	17,977	2,199
Contributions	658	-	-	32	9	78	121	274	30	100	14
Amortization	392	9	15	24	41	92	55	46	32	78	(1)
Depreciation	142,332	500	965	1,910	4,991	15,168	38,943	37,51[illegible]	21,032	19,949	1,364
Depletion	909	-	44	1	-	2	21	17	200	619	5
Advertising	9,577	42	57	276	523	796	2,417	2,073	507	2,884	2
Pension, profit-sharing, stock bonus, annuity plans	2,289	-	-	43	-	-	397	699	415	629	106
Employee benefit programs	2,091	1	-	53	26	203	334	774	181	410	109
Net loss, noncapital assets	3,588	1	4	346	26	187	526	254	1,925	319	(1)
Other deductions	296,163	3,391	1,817	7,044	13,092	32,740	60,908	70,885	50,899	51,818	3,569
Total receipts less total deductions	106,295	-365	-1,852	1,291	-555	19,297	27,423	34,176	11,146	13,519	2,215
Net income (less loss)	106,263	-365	-1,852	1,291	-555	19,297	27,423	34,170	11,146	13,506	2,202
Net income	226,021	2,109	1,563	3,956	6,438	29,183	55,318	65,540	28,609	31,103	2,202
Deficit	119,758	2,474	3,415	2,665	6,993	9,886	27,895	31,370	17,463	17,597	-
Income tax	64	-	-	-	-	-	-	62	-	2	-
Distributions to stockholders in cash and property except own stock	53,328	-	908	1,475	3,631	7,674	10,874	14,701	6,613	7,057	395

Footnotes at end of table.

Table 4.2—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial division, item	Total	Size of total assets: Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
MINING											
Number of returns	2,875	(*)	637	246	445	556	370	273	95	84	(*)
Number of stockholders	7,144	(*)	1,047	348	1,399	1,490	1,[illegible]	[illegible]	408	314	(*)
Total assets	515,336	-	1,698	4,954	16,188	38,517	64,961	104,273	66,274	137,158	(*)
Total receipts	616,107	(*)	9,711	12,183	32,636	7,916	62,395	93,918	132,216	159,749	(*)
Business receipts	59[illegible],971	(*)	9,202	12,182	31,884	66,618	59,828	88,[illegible]	97,598	153,125	(*)
Dividends, domestic corporations	154	-	-	-	-	3	-	16	43	1[illegible]	(*)
Dividends, foreign corporations	119	-	-	-	-	-	-	-	115	-	(*)
Interest on Government obligations:											
United States	96	-	-	-	-	-	-	[illegible]	94	(1)	
State and local	(1)	-	-	-	-	-	-	-	-	(1)	(*)
Other interest	1,946	(*)	1	-	18	148	122	361	197	680	(*)
Rents	3,400	(*)	-	-	-	78	424	97	645	61	(*)
Royalties	2,187	-	-	-	-	322	369	42	791	442	(*)
Net short-term capital gain reduced by net long-term capital loss	386	-	-	-	-	47	5	-	322	31	(*)
Net long-term capital gain reduced by net short-term capital loss	4,508	-	280	-	571	459	279	344	82	1,569	(*)
Net gain, noncapital assets	3,81[illegible]	(*)	226	-	-	268	425	1,693	332	459	(*)
Other receipts	9,430	(*)	2	1	163	193	943	2,713	1,987	2,817	(*)
Total deductions	613,590	(*)	11,030	14,389	32,175	[illegible],629	69,733	101,119	97,946	152,826	(*)
Cost of sales and operations	348,828	(*)	6,700	6,608	16,114	33,292	34,634	43,876	67,17[illegible]	91,9[illegible]	(*)
Compensation of officers	29,408	(*)	859	1,149	2,278	5,867	4,939	3,944	4,958	4,388	(*)
Repairs	18,562	(*)	14	29	1,498	3,056	4,057	3,331	976	3,387	(*)
Bad debts	360	(*)	-	-	-	34	21	13	83	140	(*)
Rents	7,927	(*)	-	-	118	405	378	4,909	557	1,405	(*)
Taxes	20,839	(*)	1,129	710	1,082	1,834	2,253	3,565	2,627	4,638	(*)
Interest	10,180	(*)	62	1	798	927	1,042	2,177	2,139	1,928	(*)
Contributions	291	(*)	-	-	-	6	2	16	24	87	(*)
Amortization	156	(*)	-	5	5	1	2	6	15	113	(*)
Depreciation	44,321	(*)	122	460	2,207	3,313	7,045	7,900	6,791	13,324	(*)
Depletion	11,097	(*)	10	4	642	441	450	1,895	1,248	4,309	(*)
Advertising	921	(*)	3	2	114	121	249	106	55	189	(*)
Pension, profit-sharing, stock bonus, annuity plans	1,892	(*)	-	-	-	51	307	35	233	1,009	(*)
Employee benefit programs	2,821	-	-	-	1,319	40	45	168	280	945	(*)
Net loss, noncapital assets	913	(*)	-	552	-	41	50	108	6	133	
Other deductions	115,074	(*)	2,131	4,869	6,000	11,178	14,249	29,776	16,932	24,865	(*)
Total receipts less total deductions	2,517	(*)	-1,319	-2,206	461	7,287	-7,338	-7,201	4,260	6,929	(*)
Net income (less loss)	2,517	(*)	-1,319	-2,206	461	7,287	-7,338	-7,201	4,260	6,929	(*)
Net income	49,334	(*)	489	2,130	1,633	8,716	2,505	3,686	7,668	15,784	(*)
Deficit	46,817	(*)	1,808	4,336	1,172	1,429	9,843	10,887	3,408	8,855	(*)
Income tax	7	-	-	-	-	-	-	-	-	7	
Distributions to stockholders in cash and property except own stock	25,091	(*)	-	17	1,544	5,677	2,442	3,196	4,489	6,142	(*)
CONSTRUCTION											
Number of returns	30,308	675	4,756	5,036	4,040	5,722	5,433	2,677	1,246	660	32
Number of stockholders	69,584	1,444	9,202	9,097	8,130	13,335	13,711	7,699	4,343	2,437	226
Total assets	5,034,576	-	20,990	82,457	149,048	416,135	854,292	943,484	873,810	1,215,935	478,525
Total receipts	12,124,532	214,975	238,125	491,732	624,932	1,323,039	2,302,242	2,237,766	1,951,172	2,225,190	515,519
Business receipts	11,958,045	213,694	228,992	490,124	621,041	1,313,492	2,282,496	2,204,401	1,917,346	2,186,995	498,968
Dividends, domestic corporations	1,233	-	-	-	-	55	131	280	115	581	71
Dividends, foreign corporations	203	-	-	-	-	-	185	-	-	18	-
Interest on Government obligations:											
United States	671	-	-	-	136	16	2	71	165	252	29
State and local	740	-	-	-	-	-	115	126	51	291	157
Other interest	24,203	137	7,927	118	355	803	2,462	2,120	3,532	5,[illegible]56	1,693
Rents	36,372	5	21	857	1,194	1,516	3,435	10,127	5,519	6,753	5,143
Royalties	279	-	-	-	-	-	-	-	262	17	(1)
Net short-term capital gain reduced by net long-term capital loss	1,173	-	-	303	15	58	448	68	53	228	-
Net long-term capital gain reduced by net short-term capital loss	18,738	-	346	-	5	2,005	4,689	2,367	2,116	5,489	781
Net gain, noncapital assets	15,035	644	628	175	1,295	1,384	1,321	3,881	2,364	1,980	1,363
Other receipts	67,840	495	211	159	889	3,71[illegible]	5,158	13,325	19,149	17,930	7,314
Total deductions	11,765,233	212,831	232,672	483,370	613,134	1,282,908	2,222,435	2,169,157	1,908,106	2,144,773	495,847
Cost of sales and operations	9,383,092	178,803	150,019	344,614	424,341	984,048	1,676,893	1,756,699	1,591,672	1,833,421	438,182
Compensation of officers	596,023	6,023	28,271	50,774	67,053	84,532	138,724	86,819	71,372	52,537	9,988
Repairs	71,004	680	1,530	2,906	3,942	8,763	17,248	12,943	13,119	11,368	1,385
Bad debts	20,714	139	131	1,143	3,181	2,630	3,819	4,148	3,438	2,972	413
Rents	68,950	466	7,123	9,441	4,948	9,630	12,084	13,908	7,207	7,332	2,311
Taxes	271,997	6,427	5,816	14,851	27,239	31,709	58,269	49,274	34,065	37,200	7,147
Interest	96,203	3,189	8,777	2,742	3,028	9,146	16,068	16,428	15,146	14,522	4,697
Contributions	3,289	1	17	164	118	193	514	403	492	1,104	243
Amortization	489	4	61	16	53	54	70	20	140	8	13
Depreciation	210,982	1,228	3,163	9,184	11,456	28,946	47,222	39,001	31,343	33,159	6,275
Depletion	520	-	-	-	-	-	-	118	142	120	140
Advertising	27,601	493	525	1,622	1,797	4,483	6,287	3,294	3,408	3,144	543
Pension, profit-sharing, stock bonus, annuity plans	52,482	-	738	841	1,044	1,917	16,196	8,[illegible]	9,136	11,944	1,694
Employee benefit programs	50,214	18	469	2,872	3,324	3,772	11,899	4,[illegible]	9,544	7,394	1,090
Net loss, noncapital assets	1,687	98	[illegible]	200	641	141	59	353	-	148	57
Other deductions	909,986	15,262	26,026	43,625	61,846	111,022	217,383	173,423	113,226	127,786	21,669
Total receipts less total deductions	359,299	2,144	5,453	8,362	11,798	40,131	79,807	68,549	42,966	80,417	19,672
Net income (less loss)	358,559	2,144	5,453	8,362	11,798	40,131	79,492	68,443	42,917	80,120	19,515
Net income	491,438	5,444	11,521	18,805	22,747	59,975	103,793	91,[illegible]	62,440	93,305	21,524
Deficit	132,849	3,300	6,068	10,443	10,949	19,844	24,101	23,401	19,485	13,249	2,009
Income tax	8	-	-	-	-	-	-	-	-	8	-
Distributions to stockholders in cash and property except own stock	145,271	-	5,619	5,778	4,841	1[illegible],897	33,752	1[illegible],222	41,436	31,476	5,059

Footnotes at end of table.

Table [illegible].—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial division, item	Total	Size of total assets: Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
MANUFACTURING											
Number of returns	3[illegible],761	847	4,164	4,154	4,303	5,992	6,420	2,905	1,337	714	28
Number of stockholders	79,685	1,448	8,14[illegible]	7,737	9,906	14,185	19,375	10,103	5,249	3,415	127
Total assets	5,860,045	-	17,431	70,284	1[illegible],[illegible]1	434,948	1,023,024	1,017,267	899,770	1,210,674	225,186
Total receipts	12,357,672	21,541	147,117	248,211	485,171	1,196,086	2,573,170	2,[illegible]2,839	2,064,410	2,621,894	437,233
Business receipts	12,216,278	20,964	145,248	242,951	481,843	1,183,755	2,55[illegible],597	2,423,310	2,039,505	2,586,040	416,065
Dividends, domestic corporations	1,543	-	-	12	14	65	268	342	180	636	28
Dividends, foreign corporations	29	-	-	-	-	-	-	-	-	29	-
Interest on Government obligations:											
United States	1,285	-	-	-	-	124	99	31	398	535	98
State and local	618	-	-	-	-	43	16	110	23	413	13
Other interest	17,517	-	173	343	154	893	2,629	3,648	2,733	5,474	1,470
Rents	17,353	318	41	502	720	2,066	3,687	2,245	4,465	3,078	231
Royalties	5,500	-	-	-	-	165	24	78	126	552	4,555
Net short-term capital gain reduced by net long-term capital loss	805	-	-	622	7	10	8	88	15	38	17
Net long-term capital gain reduced by net short-term capital loss	40,700	237	1,430	489	1,256	5,045	1,531	3,468	3,337	12,507	11,400
Net gain, noncapital assets	12,293	5	106	2,607	41	1,528	2,840	578	2,698	1,161	730
Other receipts	43,749	17	120	685	1,136	2,392	5,471	8,941	10,930	11,431	2,626
Total deductions	11,846,836	20,790	161,083	265,946	481,945	1,066,725	2,476,371	2,547,991	1,949,128	2,472,500	398,357
Cost of sales and operations	8,781,975	18,401	105,533	160,360	306,928	729,570	1,774,464	1,920,827	1,504,506	1,946,707	314,679
Compensation of officers	716,505	1,369	13,332	41,669	55,295	105,064	191,199	144,580	87,589	69,356	7,112
Repairs	72,479	18	500	1,553	2,659	7,368	14,414	18,280	12,084	14,609	994
Bad debts	30,181	49	1,336	283	1,330	2,618	6,100	6,617	6,180	4,842	826
Rents	152,822	189	5,252	9,023	15,[illegible]1[illegible]	21,777	39,171	30,256	14,861	14,013	2,666
Taxes	321,593	557	4,563	8,416	15,064	31,280	75,919	58,476	49,541	70,477	7,800
Interest	80,341	284	1,274	966	3,301	6,490	16,247	16,125	13,796	18,736	3,122
Contributions	3,504	-	7	37	109	294	979	787	1,126	1,853	312
Amortization	1,836	3	66	33	513	522	116	86	262	164	71
Depreciation	256,294	536	2,232	5,343	10,755	26,401	58,622	48,448	42,577	48,916	6,494
Depletion	2,689	-	-	-	-	133	395	149	488	1,454	70
Advertising	62,796	543	1,639	1,755	2,119	6,497	12,009	10,140	8,784	16,792	3,118
Pension, profit-sharing, stock bonus, annuity plans	44,360	-	-	544	602	2,821	8,031	8,279	8,874	11,982	3,227
Employee benefit programs	47,115	48	431	879	1,926	4,285	9,637	7,664	9,710	9,551	2,984
Net loss, noncapital assets	3,326	14	4,719	1	185	86	528	106	98	587	2
Other deductions	1,272,960	4,809	24,299	35,084	65,545	121,519	268,540	277,171	188,652	242,461	44,880
Total receipts less total deductions	510,836	-5,249	-13,966	2,265	3,226	29,361	96,799	94,848	115,282	149,394	38,876
Net income (less loss)	510,218	-5,249	-13,966	2,265	3,226	29,318	96,783	94,738	115,259	148,981	38,863
Net income	686,985	492	5,188	11,344	21,589	52,073	127,027	123,029	131,388	172,528	42,327
Deficit	176,767	5,741	19,154	9,079	18,363	22,755	30,244	28,291	16,129	23,547	3,464
Income tax	224	-	-	-	-	-	3	213	-	8	-
Distributions to stockholders in cash and property except own stock	26[illegible],173	67	3,865	2,753	9,948	11,593	38,291	42,542	46,917	83,713	20,484
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES											
Number of returns	12,[illegible]93	421	2,002	1,646	2,831	1,802	2,721	747	384	131	7
Number of stockholders	33,[illegible]98	1,067	3,842	4,071	7,812	5,448	7,233	2,313	1,318	568	26
Total assets	1,512,418	-	1[illegible],102	29,690	99,657	132,818	425,979	259,985	265,149	233,285	55,753
Total receipts	2,929,246	33,158	73,109	90,174	256,009	339,711	768,758	387,228	584,551	324,472	72,076
Business receipts	2,881,232	24,731	72,252	89,629	253,831	335,823	760,[illegible]32	381,304	576,362	318,348	69,720
Dividends, domestic corporations	301	-	-	-	27	16	9	46	35	227	1
Dividends, foreign corporations	2	-	-	-	-	-	-	-	-	2	-
Interest on Government obligations:											
United States	449	-	-	-	-	6	11	(1)	74	95	263
State and local	151	61	-	-	-	-	-	-	-	90	-
Other interest	8,476	49	-	36	176	297	1,246	733	4,712	962	265
Rents	2,456	-	11	-	53	554	333	510	307	683	5
Royalties	189	27	-	-	-	-	29	107	-	26	-
Net short-term capital gain reduced by net long-term capital loss	587	-	-	-	-	29	385	-	131	42	-
Net long-term capital gain reduced by net short-term capital loss	14,[illegible]	6,804	446	119	566	360	932	1,445	756	916	1,746
Net gain, noncapital assets	6,[illegible]	1,232	76	77	327	349	1,771	966	1,288	653	50
Other receipts	14,[illegible]	254	324	313	1,829	2,257	4,010	2,117	886	2,428	26
Total deductions	2,808,[illegible]	24,616	73,867	92,711	248,053	327,635	740,234	368,025	561,291	310,076	61,538
Cost of sales and operations	1,879,142	14,779	45,570	53,585	171,567	214,696	468,551	231,735	421,078	213,841	43,740
Compensation of officers	153,467	1,895	5,541	8,485	16,466	21,205	57,118	15,620	15,293	10,491	1,353
Repairs	4,359	92	143	239	743	9	1,428	-	1,525	76	104
Bad debts	4,309	61	-	21	231	648	1,031	635	1,013	618	111
Rents	62,356	626	5,260	3,483	5,566	8,990	17,465	7,817	6,991	5,699	459
Taxes	111,425	811	2,014	2,399	6,269	12,089	31,204	18,368	20,464	14,691	3,116
Interest	36,174	656	132	1,349	1,548	3,247	10,449	6,673	4,945	5,736	1,439
Contributions	914	13	2	17	88	69	139	88	136	207	155
Amortization	1,243	-	8	57	57	855	73	115	5	72	1
Depreciation	160,129	1,3[illegible]9	1,213	5,614	12,330	18,191	48,023	23,467	28,202	17,899	3,881
Depletion	16[illegible]	-	101	-	-	-	-	24	-	33	-
Advertising	11,[illegible]46	338	224	1,045	2,213	966	2,975	1,218	916	1,091	60
Pension, profit-sharing, stock bonus, annuity plans	3,122	-	54	-	118	1,322	1,258	987	1,361	2,671	1,355
Employee benefit programs	13,145	78	62	403	360	1,417	2,888	1,763	4,159	1,507	508
Net loss, noncapital assets	3,517	842	38	128	3	583	820	124	714	245	-
Other deductions	357,474	3,[illegible]90	13,509	15,886	30,494	43,348	96,812	59,391	54,489	35,199	5,256
Total receipts less total deductions	121,2[illegible]	8,542	-758	-2,537	7,956	12,076	28,524	19,203	23,260	14,396	10,538
Net income (less loss)	121,[illegible]9	8,481	-758	-2,537	7,956	12,076	28,524	19,203	23,260	14,306	10,538
Net income	19[illegible],464	9,703	3,095	2,[illegible]58	15,329	20,155	50,894	28,481	27,415	22,307	11,027
Deficit	[illegible]9,415	1,222	3,853	4,595	7,373	8,079	22,370	9,278	4,155	8,001	489
Income tax	-	-	-	-	-	-	-	-	-	-	-
Distributions to stockholders in cash and property except own stock	75,299	5,295	1,995	-	6,563	[illegible],077	16,043	6,930	9,720	13,152	9,524

Footnotes at end of table.

Table [illegible]—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial division, item	Total	Size of total assets: Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
WHOLESALE AND RETAIL TRADE											
Number of returns	1[illegible]7,896	3,286	10,763	14,826	18,956	21,411	23,672	9,964	3,717	1,271	26
Number of stockholders	261,183	[illegible],458	22,751	28,910	38,751	51,422	63,790	29,850	13,757	5,397	97
Total assets	14,481,311	-	50,784	259,934	690,626	1,535,758	3,668,384	3,450,268	2,504,241	2,073,427	247,889
Total receipts	49,455,[illegible]	35,029	484,950	1,466,229	2,755,719	5,491,464	11,575,459	11,082,275	8,381,327	6,865,517	1,002,731
Business receipts	48,823,988	331,612	469,617	1,444,016	2,737,100	5,430,449	11,441,980	10,921,627	8,292,256	6,760,223	994,208
Dividends, domestic corporations	3,585	-	3	9	54	162	1,212	813	717	561	54
Dividends, foreign corporations	78	-	-	-	3	-	6	44	-	20	5
Interest on Government obligations:											
United States	1,717	-	-	-	(1)	145	520	361	381	284	26
State and local	1,127	48	-	-	-	-	150	660	17	238	14
Other interest	65,958	239	256	585	1,814	3,739	11,068	16,613	14,541	15,482	721
Rents	87,936	960	646	1,786	4,333	4,770	17,765	23,999	13,780	17,760	2,137
Royalties	7,148	-	-	92	-	668	5,804	97	168	319	(1)
Net short-term capital gain reduced by net long-term capital loss	917	-	-	8	210	40	234	108	79	238	-
Net long-term capital gain reduced by net short-term capital loss	48,790	6,132	3,627	2,836	1,147	4,952	6,826	9,502	3,894	8,780	1,094
Net gain, noncapital assets	20,952	2,644	474	850	511	2,244	1,905	8,579	1,445	2,210	90
Other receipts	395,244	8,394	10,327	16,047	10,547	44,235	87,989	99,872	54,049	59,402	4,382
Total deductions	48,289,394	365,323	504,121	1,458,465	2,705,643	5,380,626	11,276,156	10,795,382	8,141,459	6,674,886	987,333
Cost of sales and operations	36,453,598	263,923	262,320	874,309	1,721,776	3,672,028	8,212,739	8,529,446	6,510,716	5,497,884	908,457
Compensation of officers	1,790,215	10,509	54,008	136,163	180,903	308,846	473,757	321,572	195,843	104,851	3,763
Repairs	170,087	2,831	2,300	7,439	14,727	23,635	45,952	30,781	23,038	18,244	1,140
Bad debts	98,732	3,780	1,613	1,256	4,163	8,812	25,083	22,225	17,218	13,722	860
Rents	699,445	6,916	17,591	53,687	82,475	122,213	181,186	103,305	79,123	49,374	3,575
Taxes	818,788	9,069	13,008	35,439	60,966	120,754	203,971	163,011	108,686	99,029	4,855
Interest	272,312	2,257	1,884	4,935	12,551	25,672	65,518	64,113	47,446	42,306	5,630
Contributions	12,159	307	52	140	744	1,049	2,877	2,352	2,234	2,240	164
Amortization	4,474	55	194	142	1,274	633	842	846	382	101	5
Depreciation	473,566	2,580	7,566	20,411	42,015	63,320	121,052	99,193	64,475	48,165	4,789
Depletion	1,678	64	-	169	3	562	353	125	16	386	-
Advertising	377,546	2,640	6,886	11,478	25,931	51,188	103,315	72,477	56,049	42,837	4,845
Pension, profit-sharing, stock bonus, annuity plans	75,749	1,117	3,056	4,254	3,346	6,997	13,487	16,473	13,159	13,316	544
Employee benefit programs	59,057	130	747	2,936	2,609	5,510	12,547	13,174	12,538	8,411	455
Net loss, noncapital assets	14,443	1,951	1,714	1,340	1,523	856	5,071	597	964	332	95
Other deductions	6,967,445	57,194	131,182	304,367	550,637	968,551	1,808,406	1,355,692	1,009,572	733,688	48,156
Total receipts less total deductions	1,166,246	-15,294	-19,171	7,764	50,076	110,778	299,303	286,893	239,868	190,631	15,398
Net income (less loss)	1,165,119	-15,342	-19,171	7,764	50,076	110,778	299,153	286,233	239,851	190,393	15,384
Net income	1,511,358	12,650	14,445	41,191	101,622	169,578	380,295	316,396	257,792	199,918	17,471
Deficit	346,239	27,992	33,616	33,427	51,546	58,800	81,142	30,163	17,941	9,525	2,087
Income tax	146	-	-	-	-	-	-	93	-	53	-
Distributions to stockholders in cash and property except own stock	524,978	8,391	6,775	22,065	37,141	49,884	116,372	101,991	92,740	78,072	11,547
Wholesale Trade											
Number of returns	30,926	692	4,296	3,994	3,903	4,891	7,130	3,724	1,608	670	18
Number of stockholders	78,281	1,380	9,176	8,727	8,039	11,542	18,784	11,390	6,180	2,980	83
Total assets	5,380,491	-	19,690	67,173	145,135	354,731	1,120,622	1,292,554	1,089,294	1,095,735	195,557
Total receipts	20,114,505	128,930	176,096	423,537	654,400	1,536,431	4,196,599	4,682,359	3,779,895	3,690,507	845,751
Business receipts	19,859,845	123,540	165,971	410,307	650,469	1,506,328	4,139,211	4,628,628	3,748,722	3,644,460	842,209
Dividends, domestic corporations	1,616	-	3	(1)	14	20	552	445	128	402	52
Dividends, foreign corporations	67	-	-	-	3	-	6	44	-	9	5
Interest on Government obligations:											
United States	1,095	-	-	-	-	87	259	258	311	180	-
State and local	360	-	-	-	-	-	57	69	(1)	220	14
Other interest	16,946	141	201	238	523	1,204	1,956	4,098	3,124	5,051	410
Rents	25,474	416	295	738	724	744	6,781	5,095	4,292	5,144	1,245
Royalties	5,747	-	-	-	-	25	5,248	42	113	319	(1)
Net short-term capital gain reduced by net long-term capital loss	353	-	-	8	-	16	62	66	2	199	-
Net long-term capital gain reduced by net short-term capital loss	21,422	-	2,254	227	68	1,574	4,995	3,385	1,032	6,907	980
Net gain, noncapital assets	6,450	1,544	82	20	81	926	434	1,748	383	1,221	11
Other receipts	175,130	3,289	7,290	11,999	2,518	25,507	37,038	38,481	21,788	26,395	825
Total deductions	19,594,965	132,484	182,376	420,050	635,120	1,506,301	4,093,690	4,556,441	3,661,504	3,574,045	832,654
Cost of sales and operations	15,645,802	104,628	64,790	242,424	434,624	1,133,461	3,161,581	3,684,139	3,011,127	3,026,514	782,514
Compensation of officers	685,706	1,180	36,310	57,222	49,162	83,286	163,584	143,461	90,556	58,331	2,614
Repairs	50,937	343	318	1,310	2,474	2,536	13,541	13,279	8,813	7,667	656
Bad debts	44,215	3,128	1,539	506	808	2,368	7,216	11,211	9,052	7,741	646
Rents	147,108	554	4,345	7,614	11,245	18,534	36,536	29,088	19,379	17,281	2,532
Taxes	316,287	3,785	4,350	7,198	8,773	32,839	68,029	74,239	51,791	61,943	3,340
Interest	84,726	578	420	1,300	1,993	4,787	15,915	18,258	18,802	18,278	4,395
Contributions	4,665	1	48	54	260	266	897	864	907	1,264	104
Amortization	1,324	12	123	32	47	125	428	518	14	25	(1)
Depreciation	153,867	500	2,702	4,898	8,792	13,115	34,603	37,828	28,667	20,935	1,827
Depletion	657	-	-	77	-	496	12	7	-	65	-
Advertising	59,238	122	1,086	1,548	4,027	4,402	19,030	11,265	7,278	7,033	3,447
Pension, profit-sharing, stock bonus, annuity plans	41,247	754	3,056	3,291	1,754	2,371	6,297	8,847	6,654	7,910	313
Employee benefit programs	23,766	31	556	1,944	1,024	1,150	3,656	5,719	4,827	4,602	257
Net loss, noncapital assets	3,319	140	99	854	13	71	867	280	697	206	92
Other deductions	2,331,801	16,728	62,634	89,778	110,124	206,494	561,498	517,438	402,940	334,250	29,917
Total receipts less total deductions	519,840	-3,554	-6,280	3,487	19,280	30,130	102,909	125,918	118,391	116,462	13,097
Net income (less loss)	519,480	-3,554	-6,280	3,487	19,280	30,130	102,852	125,849	118,391	116,242	13,083
Net income	606,269	1,964	8,211	11,951	28,903	44,272	120,907	133,237	122,833	118,972	15,019
Deficit	86,789	5,518	14,491	8,464	9,623	14,142	18,055	7,388	4,442	2,730	1,936
Income tax	134	-	-	-	-	-	-	81	-	53	-
Distributions to stockholders in cash and property except own stock	214,727	700	4,383	7,022	11,168	14,070	35,145	44,628	38,236	49,076	10,299

Footnotes at end of table.

Table 4.2—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial division, item	Total	Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
WHOLESALE AND RETAIL TRADE—Continued											
Retail Trade											
Number of returns	76,515	2,543	[illegible],415	10,781	15,[illegible]53	[illegible]	1[illegible],399	[illegible],210	[illegible]	545	8
Number of stockholders	181,684	5,027	13,471	20,981	30,712	39,[illegible]	[illegible]	18,308	[illegible],529	2,390	14
Total assets	9,033,570	-	31,958	192,[illegible]	545,491	1,172,443	2,5[illegible]	2,145,91[illegible]	1,4[illegible],152	949,5[illegible]	52,332
Total receipts	29,146,476	221,099	307,633	1,038,753	2,101,319	3,922,[illegible]81	7,312,183	[illegible],37[illegible],253	4,5[illegible]	3,153,4[illegible]	156,98[illegible]
Business receipts	28,770,158	208,072	302,426	1,029,[illegible]2	2,086,[illegible]31	3,891,25[illegible]	7,23[illegible],[illegible]5	[illegible],2[illegible]3,417	4,5[illegible],35[illegible]	3,[illegible]	151,999
Dividends, domestic corporations	1,915	-	-	[illegible]	[illegible]	14[illegible]	[illegible]	314	589	109	2
Dividends, foreign corporations	11	-	-	-	-	-	-	-	-	11	-
Interest on Government obligations:											
United States	622	-	-	-	(1)	58	[illegible]61	1[illegible]3	[illegible]	1[illegible]	26
State and local	767	48	-	-	-	-	93	591	17	18	-
Other interest	47,871	98	55	347	1,291	2,535	9,[illegible]8[illegible]	12,498	11,233	1[illegible],423	311
Rents	62,067	544	351	1,[illegible]48	3,609	4,026	10,772	18,904	9,333	12,588	892
Royalties	1,401	-	-	92	-	643	556	55	55	(1)	-
Net short-term capital gain reduced by net long-term capital loss	564	-	-	-	210	24	172	42	77	39	-
Net long-term capital gain reduced by net short-term capital loss	27,346	6,132	1,373	2,609	1,779	3,378	1,825	6,117	2,848	1,871	114
Net gain, noncapital assets	14,445	1,100	392	830	43[illegible]	1,318	1,462	6,831	1,035	9[illegible]8	79
Other receipts	219,309	5,105	3,036	4,146	8,029	18,701	50,337	61,381	32,155	32,962	3,557
Total deductions	28,506,010	232,814	320,420	1,034,787	2,070,523	3,842,[illegible]06	7,119,481	[illegible],209,426	4,442,116	3,079,758	154,679
Cost of sales and operations	20,666,703	159,295	197,071	629,741	1,287,152	2,514,734	5,006,373	4,823,258	3,468,982	2,454,154	125,943
Compensation of officers	1,096,954	9,329	17,698	78,941	131,741	223,487	307,222	176,209	104,828	46,350	1,149
Repairs	118,579	2,488	1,982	5,942	12,253	21,050	32,264	17,485	14,122	10,509	484
Bad debts	53,856	652	74	562	3,355	6,380	17,700	10,914	8,078	5,927	214
Rents	550,781	6,362	13,121	46,073	71,230	103,365	143,835	74,156	59,580	32,016	1,043
Taxes	495,925	5,283	8,658	28,176	52,193	87,305	131,329	88,311	56,343	36,812	1,515
Interest	186,202	1,675	1,458	3,635	13,558	26,707	49,359	45,537	28,156	23,882	1,235
Contributions	7,436	306	4	86	484	773	1,944	1,488	1,324	967	60
Amortization	3,149	43	71	11[illegible]	1,227	507	414	328	368	76	5
Depreciation	317,730	2,080	4,863	15,506	33,223	49,883	85,622	61,242	35,390	26,959	2,962
Depletion	1,021	64	-	92	3	66	341	118	16	321	-
Advertising	315,842	2,518	5,748	9,918	21,904	46,584	83,964	59,799	48,418	35,591	1,398
Pension, profit-sharing, stock bonus, annuity plans	34,197	363	-	963	1,592	4,613	6,96[illegible]	7,626	6,505	5,344	231
Employee benefit programs	35,238	99	191	992	1,585	4,360	8,863	7,439	7,711	3,800	198
Net loss, noncapital assets	11,124	1,811	1,615	486	1,51[illegible]	785	4,2[illegible]4	317	267	126	3
Other deductions	4,611,273	40,446	67,866	213,564	44[illegible],513	757,4[illegible]7	1,239,087	835,199	602,028	396,924	18,239
Total receipts less total deductions	640,466	-11,715	-12,787	3,966	30,796	80,075	192,702	160,827	120,653	73,648	2,301
Net income (less loss)	639,699	-11,763	-12,787	3,966	30,796	80,075	192,609	160,236	120,636	73,630	2,301
Net income	898,746	10,686	6,234	28,929	72,719	124,733	255,434	182,999	134,135	80,425	2,452
Deficit	259,047	22,449	19,021	24,963	41,923	44,658	62,825	22,763	13,499	6,795	151
Income tax	12	-	-	-	-	-	-	12	-	(1)	-
Distributions to stockholders in cash and property except own stock	308,794	7,691	2,392	14,732	25,973	35,814	80,316	57,363	54,405	28,80[illegible]	1,248
FINANCE, INSURANCE, AND REAL ESTATE											
Number of returns	35,764	1,831	7,467	5,295	4,533	6,[illegible]14	6,[illegible]84	2,328	1,444	[illegible]90	74
Number of stockholders	97,641	5,329	15,556	12,429	11,802	18,255	18,893	7,877	4,714	2,525	261
Total assets	5,506,178	-	26,457	88,128	165,694	424,530	954,526	818,998	1,[illegible]	1,297,[illegible]	[illegible]19,475
Total receipts	2,6[illegible]0,156	20,246	166,778	200,857	176,076	423,253	59[illegible],631	39[illegible],779	228,870	278,488	164,178
Business receipts	1,869,415	6,177	137,494	182,420	151,113	364,921	4[illegible]8,9[illegible]9	272,880	95,280	128,882	81,339
Dividends, domestic corporations	1,559	-	1	4	12	32[illegible]	577	19[illegible]	134	260	[illegible]1
Dividends, foreign corporations	19	-	-	-	-	-	17	-	-	2	-
Interest on Government obligations:											
United States	1,541	-	-	35	99	69	111	920	2[illegible]	1[illegible]8	89
State and local	658	-	-	-	-	-	-	-	68	24	56[illegible]
Other interest	56,509	989	[illegible]14	1,191	725	4,569	9,595	[illegible],721	[illegible],8[illegible]9	8,229	15,897
Rents	57,596	197	497	2,391	3,252	5,843	13,783	8,605	7,978	[illegible]	8,643
Royalties	2,101	-	940	-	-	3	417	706	5	3	-
Net short-term capital gain reduced by net long-term capital loss	1,405	-	44	-	-	184	82	153	36	596	31
Net long-term capital gain reduced by net short-term capital loss	103,147	7,305	15,211	3,767	3,813	[illegible],335	12,636	16,024	9,918	15,228	17,920
Net gain, noncapital assets	442,880	3,596	10,983	4,812	9,800	33,262	86,130	64,178	92,[illegible]	104,916	32,527
Other receipts	103,326	1,982	5,894	[illegible],237	[illegible],272	7,747	18,374	19,402	15,876	13,716	6,82[illegible]
Total deductions	2,324,430	20,356	147,283	190,285	160,781	383,644	507,927	323,42[illegible]	202,957	245,377	142,394
Cost of sales and operations	522,923	-	15,051	35,348	30,600	121,885	127,816	61,[illegible]79	26,412	[illegible]5,13[illegible]	4[illegible],[illegible]02
Compensation of officers	374,933	1,914	31,651	31,688	32,958	68,[illegible]7	92,[illegible]68	54,305	29,679	24,285	[illegible],618
Repairs	16,279	80	316	1,473	1,700	2,425	3,761	1,774	1,881	1,[illegible]19	1,25[illegible]
Bad debts	10,677	402	113	996	712	1,73[illegible]	2,488	1,553	1,14[illegible]	1,314	223
Rents	53,963	495	5,771	6,586	3,936	8,657	13,183	5,815	3,453	3,685	2,382
Taxes	88,442	972	3,714	5,400	6,580	11,242	19,645	12,967	10,371	11,673	5,278
Interest	143,809	1,227	2,207	2,385	3,842	9,35[illegible]	2[illegible],786	2[illegible],523	29,[illegible]29	33,132	21,628
Contributions	2,849	11	58	79	109	273	318	548	162	233	1,[illegible]58
Amortization	988	16	98	75	73	83	9[illegible]	97	422	22	12
Depreciation	65,171	354	2,424	3,731	4,514	8,538	15,313	11,323	6,900	6,844	5,23[illegible]
Depletion	423	-	10	-	1	11	46	68	277	1[illegible]	-
Advertising	63,243	593	4,897	7,422	6,076	8,138	16,[illegible]02	[illegible],749	3,955	[illegible],[illegible]41	2,370
Pension, profit-sharing, stock bonus, annuity plans	11,452	-	384	1[illegible]5	3[illegible]1	1,856	2,[illegible]25	2,[illegible]	2,463	1,[illegible]23	449
Employee benefit programs	8,212	-	614	834	505	1,614	1,[illegible]2	1,454	440	771	36[illegible]
Net loss, noncapital assets	11,240	2,515	4,170	382	236	232	3	373	[illegible]1[illegible]	[illegible]	2,245
Other deductions	949,826	11,777	75,805	94,381	68,638	138,843	192,163	141,[illegible]52	85,15[illegible]	98,[illegible]	42,689
Total receipts less total deductions	315,726	-110	19,495	10,572	15,295	39,6[illegible]9	82,704	67,353	25,913	33,111	21,784
Net income (less loss)	315,068	-110	19,495	10,572	15,295	39,609	82,7[illegible]4	67,353	25,845	33,[illegible]87	21,218
Net income	464,903	9,948	35,873	22,303	24,185	54,09[illegible]	1[illegible]4,217	8[illegible],8[illegible]4	45,213	58,539	29,731
Deficit	149,835	10,058	16,378	11,731	8,89[illegible]	14,[illegible]21	21,513	13,451	19,368	25,452	8,513
Income tax	1,126	-	-	-	-	-	104	346	443	173	-
Distributions to stockholders in cash and property except own stock	196,993	1,195	19,999	10,825	12,328	25,[illegible]	36,366	33,824	12,48[illegible]	21,[illegible]8	23,46[illegible]

Footnotes at end of table.

Table 4.2—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial division, item	Total	Size of total assets									
		Zero assets	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
SERVICES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Number of returns	[illegible]	1,[illegible]	13,742	10,784	8,165	6,864	6,241	2,198	1,012	657	25
Number of stockholders	121,8[illegible]	[illegible]	27,452	21,429	18,204	17,356	18,049	8,329	4,223	2,639	98
Total assets	5,[illegible]	-	58,860	174,408	295,258	485,902	973,272	768,442	691,078	1,151,092	828,447
Total receipts	[illegible],088,358	8,[illegible]	441,376	714,414	982,905	1,169,013	1,683,837	1,007,253	667,813	830,080	411,305
Business receipts	[illegible]	[illegible]2,001	433,251	708,413	978,721	1,141,870	1,648,474	980,226	632,868	789,048	305,772
Dividends, domestic corporations	1,168	14	3	(1)	19	92	279	313	302	112	34
Dividends, foreign corporations	5	-	-	-	-	-	-	-	(1)	5	-
Interest on Government obligations:											
United States	2,3[illegible]	18	(1)	-	-	56	27	252	153	169	1,629
State and local	222	-	16	-	-	-	33	63	4	68	38
Other interest	26,178	154	503	344	504	2,769	3,756	2,429	2,943	3,590	9,186
Rents	33,699	134	303	411	1,269	2,762	8,312	2,599	3,841	6,441	7,627
Royalties	827	-	90	-	-	7	-	-	-	53	677
Net short-term capital gain reduced by net long-term capital loss	654	29	120	-	-	44	46	132	-	250	33
Net long-term capital gain reduced by net short-term capital loss	77,775	3,955	2,998	2,061	18	8,439	3,213	2,154	6,903	9,589	38,445
Net gain, noncapital assets	44,568	2,891	1,318	2,642	533	939	2,240	1,228	1,569	1,793	30,015
Other receipts	110,314	1,166	2,774	1,143	1,841	12,035	17,457	17,857	19,230	18,962	17,849
Total deductions	7,687,678	81,392	447,499	695,280	969,751	1,117,181	1,599,036	950,728	646,135	818,367	362,309
Cost of sales and operations	4,140,018	35,482	200,226	345,788	503,148	621,080	894,248	536,204	397,959	418,236	187,647
Compensation of officers	766,948	5,912	95,059	110,193	160,597	134,762	146,993	63,030	26,241	21,775	2,386
Repairs	100,429	3,415	3,138	5,520	6,825	14,189	24,234	14,093	8,734	17,153	3,128
Bad debts	26,138	177	618	1,527	3,561	3,377	4,238	3,530	2,413	2,419	4,278
Rents	358,002	2,444	25,338	44,031	44,739	61,859	76,589	38,687	20,303	31,192	12,820
Taxes	306,073	3,599	13,894	24,555	32,048	41,903	62,254	38,702	28,249	40,625	20,244
Interest	176,555	2,776	2,124	3,804	6,713	10,949	29,860	23,361	28,291	58,542	10,135
Contributions	4,517	10	78	332	303	566	655	458	164	405	1,546
Amortization	4,653	38	193	516	500	1,082	167	1,137	606	402	12
Depreciation	344,695	2,690	11,942	20,154	24,081	41,463	71,693	47,061	34,491	65,104	26,016
Depletion	1,472	-	51	521	495	-	26	-	326	53	-
Advertising	109,742	2,557	6,339	11,438	14,894	11,224	26,025	13,584	5,711	14,052	3,918
Pension, profit-sharing, stock bonus, annuity plans	39,470	305	1,318	2,134	3,527	7,775	5,957	7,504	3,040	3,220	4,690
Employee benefit programs	28,952	133	1,583	1,838	3,714	4,751	4,253	2,493	1,116	2,520	6,551
Net loss, noncapital assets	9,750	2,171	908	994	424	2,195	593	664	1,292	496	13
Other deductions	1,270,264	19,683	84,690	121,935	164,182	160,006	251,251	160,220	87,199	142,173	78,925
Total receipts less total deductions	300,680	-1,030	-6,123	19,134	13,154	51,832	84,801	56,525	21,678	11,713	48,996
Net income (less loss)	300,458	-1,030	-6,139	19,134	13,154	51,832	84,768	56,462	21,674	11,645	48,958
Net income	572,474	7,319	25,962	49,513	47,956	78,951	118,673	78,452	44,210	60,012	61,426
Deficit	272,016	8,349	32,101	30,379	34,802	27,119	33,905	21,990	22,536	48,367	12,468
Income tax	113	-	-	-	-	-	-	-	-	113	-
Distributions to stockholders in cash and property except own stock	235,469	1,650	12,767	19,283	22,460	39,916	47,832	33,204	18,762	33,019	6,576

(-) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]Under $500.

NOTE: Estimates are rounded and may not add to totals. Estimates for "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Table 4.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial division, size of business receipts	Number of returns	Receipts— Total	Receipts— Business	Cost of sales and operations	Depreciation	Net income (less deficit)
	All industrial divisions					
Total	287,900	90,999,639	88,738,155	63,397,274	1,693,954	2,875,101
Under $5,000	33,346	108,244	28,270	2[illegible],562	24,257	-186,965
$5,000 under $10,000	9,779	84,978	56,078	31,243	12,825	-32,681
$10,000 under $25,000	21,750	391,180	323,650	142,596	34,885	-2[illegible],193
$25,000 under $50,000	31,137	1,226,931	1,066,415	489,141	71,540	-1,692
$50,000 under $100,000	44,330	3,336,898	3,151,736	1,537,353	132,312	73,414
$100,000 under $200,000	51,214	7,525,444	7,250,693	4,080,337	239,364	284,274
$200,000 under $500,000	54,895	17,523,369	17,077,242	10,859,770	395,729	607,274
$500,000 under $1,000,000	22,983	16,080,823	15,763,140	11,145,658	281,084	613,584
$1,000,000 under $5,000,000	17,112	31,953,934	31,518,672	24,482,380	393,927	1,033,797
$5,000,000 or more	1,340	12,767,838	12,502,259	10,606,244	108,031	451,289
	Mining					
Total	2,875	616,107	590,071	348,828	44,321	2,517
Under $5,000	1,064	1,495	521	500	888	-27,940
$5,000 under $10,000	92	1,107	535	1,153	334	-1,793
$10,000 under $25,000	109	2,357	2,094	1,190	438	-591
$25,000 under $50,000	283	12,751	11,690	4,440	1,595	528
$50,000 under $100,000	251	17,581	16,655	7,874	978	727
$100,000 under $200,000	412	65,334	62,851	33,313	4,960	88
$200,000 under $500,000	425	132,290	124,460	70,294	7,780	4,804
$500,000 under $1,000,000	123	96,496	93,564	54,102	10,313	2,382
$1,000,000 under $5,000,000	106	218,488	213,461	131,601	14,303	17,494
$5,000,000 or more	6	68,208	64,240	44,361	2,732	6,818
	Manufacturing					
Total	30,761	12,357,672	12,216,278	8,781,975	250,294	510,218
Under $5,000	2,799	10,308	2,772	2,584	1,577	-10,866
$5,000 under $10,000	723	7,020	5,193	3,405	467	-2,714
$10,000 under $25,000	1,762	33,187	31,526	17,598	2,088	-2,708
$25,000 under $50,000	2,786	107,889	102,846	66,824	5,577	-11,700
$50,000 under $100,000	4,126	314,362	307,401	186,062	8,712	-1,704
$100,000 under $200,000	5,703	812,508	803,324	494,361	26,251	19,818
$200,000 under $500,000	6,699	2,142,848	2,128,919	1,426,899	52,032	65,681
$500,000 under $1,000,000	3,298	2,267,835	2,248,094	1,585,716	49,695	98,196
$1,000,000 under $5,000,000	2,687	5,107,778	5,062,938	3,798,733	84,469	258,425
$5,000,000 or more	169	1,553,937	1,523,265	1,199,793	19,426	97,790
	Wholesale and retail trade					
	Total					
Total	107,896	49,455,640	48,823,088	36,453,598	473,566	1,165,119
Under $5,000	4,531	24,257	7,011	5,127	1,835	-5,747
$5,000 under $10,000	1,918	17,104	14,439	10,495	1,580	-12,571
$10,000 under $25,000	4,505	82,386	75,966	42,499	4,250	-10,318
$25,000 under $50,000	8,359	356,411	316,688	164,918	11,883	-14,355
$50,000 under $100,000	15,605	1,180,199	1,152,018	624,015	28,903	-18,809
$100,000 under $200,000	22,455	3,333,827	3,274,251	1,944,926	58,730	79,217
$200,000 under $500,000	27,036	8,751,083	8,634,057	5,652,611	111,884	249,114
$500,000 under $1,000,000	12,455	8,731,860	8,631,183	6,181,688	85,935	271,591
$1,000,000 under $5,000,000	10,159	19,088,996	18,889,767	15,053,124	133,562	460,747
$5,000,000 or more	862	7,889,517	7,827,708	6,774,185	35,004	166,250
	Wholesale and retail trade—Continued					
	Retail trade					
Total	76,515	29,146,476	28,770,158	20,666,703	317,730	639,699
Under $5,000	2,548	17,787	4,508	3,710	1,342	-2,299
$5,000 under $10,000	1,271	10,037	9,262	6,307	1,204	-8,279
$10,000 under $25,000	2,801	51,991	48,687	29,128	2,131	-8,011
$25,000 under $50,000	6,065	234,817	226,656	121,114	9,212	-16,733
$50,000 under $100,000	12,092	917,036	902,016	514,347	22,489	-23,933
$100,000 under $200,000	17,751	2,651,744	2,615,271	1,576,578	47,256	57,789
$200,000 under $500,000	20,064	6,397,421	6,323,269	4,078,208	86,955	178,154
$500,000 under $1,000,000	8,231	5,739,247	5,670,440	3,999,341	57,471	176,340
$1,000,000 under $5,000,000	5,263	9,718,946	9,603,214	7,540,489	68,931	214,695
$5,000,000 or more	417	3,407,450	3,366,835	2,797,481	20,739	71,976
	Services					
Total	51,498	7,988,358	7,690,644	4,140,018	344,695	300,458
Under $5,000	7,154	38,160	8,897	6,501	9,046	-30,496
$5,000 under $10,000	1,716	18,004	12,210	4,487	2,755	-2,309
$10,000 under $25,000	5,928	111,307	103,412	40,267	10,455	-3,695
$25,000 under $50,000	8,129	305,490	297,080	122,690	21,508	-4,679
$50,000 under $100,000	10,153	768,052	747,587	350,856	37,170	8,917
$100,000 under $200,000	8,944	1,312,710	1,287,494	657,061	57,899	40,854
$200,000 under $500,000	6,776	2,114,114	2,065,177	1,050,311	83,061	113,411
$500,000 under $1,000,000	1,779	1,238,209	1,215,241	700,798	50,913	45,441
$1,000,000 under $5,000,000	879	1,422,372	1,388,215	803,824	50,024	63,669
$5,000,000 or more	33	659,440	565,331	403,223	21,864	69,345

Industrial division, size of business receipts	Number of returns	Receipts— Total	Receipts— Business	Cost of sales and operations	Depreciation	Net income (less deficit)
	Agriculture, forestry, and fishing					
Total	13,686	2,792,165	2,618,147	1,845,346	142,332	106,269
Under $5,000	1,912	8,240	2,898	3,642	4,492	-24,350
$5,000 under $10,000	706	[illegible],267	4,848	4,672	2,071	-4,6[illegible]
$10,000 under $25,000	1,354	30,094	23,982	15,134	4,549	-4,8[illegible]1
$25,000 under $50,000	1,515	72,572	59,787	32,278	10,412	371
$50,000 under $100,000	2,827	236,247	208,046	109,635	22,398	10,386
$100,000 under $200,000	3,485	402,839	367,828	210,640	33,764	19,734
$200,000 under $500,000	1,747	578,345	541,691	339,355	32,026	39,822
$500,000 under $1,000,000	650	484,075	453,101	341,105	15,806	39,047
$1,000,000 under $5,000,000	363	642,877	634,493	49[illegible],099	14,135	25,889
$5,000,000 or more	23	324,009	321,473	295,786	2,679	4,876
	Construction					
Total	30,308	12,124,532	11,958,045	9,383,092	210,982	358,559
Under $5,000	2,136	4,094	1,552	2,067	1,028	-12,313
$5,000 under $10,000	865	6,550	6,461	4,166	551	-670
$10,000 under $25,000	1,364	23,201	22,969	11,464	1,327	-1,158
$25,000 under $50,000	2,812	109,940	105,444	57,078	4,655	-680
$50,000 under $100,000	4,271	312,251	308,724	187,301	13,649	-741
$100,000 under $200,000	5,428	791,168	780,955	510,408	21,028	30,670
$200,000 under $500,000	7,615	2,387,975	2,348,254	1,727,008	53,324	72,472
$500,000 under $1,000,000	3,332	2,340,944	2,319,776	1,810,635	36,466	72,680
$1,000,000 under $5,000,000	2,276	4,378,523	4,325,511	3,555,631	60,968	133,643
$5,000,000 or more	202	1,769,886	1,738,399	1,517,334	17,986	64,656
	Transportation, communication, electric, gas, and sanitary services					
Total	12,693	2,929,246	2,881,232	1,879,142	160,129	121,049
Under $5,000	1,478	6,904	1,731	1,429	1,513	-1,906
$5,000 under $10,000	704	5,559	5,169	1,921	3,053	-3,015
$10,000 under $25,000	1,421	24,309	22,969	10,374	6,004	-5,011
$25,000 under $50,000	1,489	61,926	54,358	31,123	7,826	-4,179
$50,000 under $100,000	1,903	135,070	132,910	54,788	10,997	6,677
$100,000 under $200,000	2,223	322,695	319,892	166,314	25,438	12,266
$200,000 under $500,000	2,232	699,264	691,770	433,352	40,178	32,309
$500,000 under $1,000,000	791	548,484	540,085	359,059	26,460	31,510
$1,000,000 under $5,000,000	420	757,199	746,408	511,142	32,179	34,938
$5,000,000 or more	28	367,836	365,934	309,640	[illegible],481	17,523
	Wholesale and retail trade					
	Wholesale trade					
Total	30,926	20,114,505	19,859,845	15,645,802	153,867	519,480
Under $5,000	1,931	6,470	2,503	1,427	493	-3,423
$5,000 under $10,000	645	7,057	5,167	4,188	375	-4,290
$10,000 under $25,000	1,653	23,184	26,069	12,912	2,119	-2,205
$25,000 under $50,000	2,294	121,594	90,032	43,804	2,671	2,378
$50,000 under $100,000	3,462	259,224	246,065	107,524	6,407	4,813
$100,000 under $200,000	4,704	682,083	658,9[illegible]	368,348	11,474	21,428
$200,000 under $500,000	6,343	2,317,466	2,274,816	1,548,154	24,483	70,254
$500,000 under $1,000,000	4,091	2,920,857	2,889,744	2,133,569	27,755	91,704
$1,000,000 under $5,000,000	4,357	9,396,073	9,213,163	7,455,435	6[illegible],902	244,6[illegible]2
$5,000,000 or more	443	4,474,497	4,453,306	3,970,441	14,188	94,159
	Finance, insurance, and real estate					
Total	35,764	2,640,156	1,869,415	522,923	65,171	315,068
Under $5,000	10,461	10,312	2,495	490	3,429	-66,625
$5,000 under $10,000	3,052	21,767	7,223	944	2,014	-4,954
$10,000 under $25,000	5,202	83,025	39,418	3,645	5,774	1,279
$25,000 under $50,000	5,607	195,408	113,980	9,655	7,753	32,783
$50,000 under $100,000	5,166	371,692	276,955	16,822	9,460	67,793
$100,000 under $200,000	3,228	452,218	322,041	48,107	10,890	80,807
$200,000 under $500,000	2,284	687,777	513,256	148,072	14,694	89,573
$500,000 under $1,000,000	525	355,188	244,674	1[illegible]1,675	5,042	51,524
$1,000,000 under $5,000,000	215	327,764	253,464	131,591	4,256	38,897
$5,000,000 or more	14	135,005	95,909	61,922	1,859	24,031

NOTE: Estimates are rounded and may not add to totals.
"Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.
For "Finance, insurance, and real estate," data are distributed by size of "Total receipts" rather than "Business receipts."

Table 4.4--STOCKHOLDERS, BUSINESS RECEIPTS, NET INCOME, AND NET WORTH, BY INDUSTRIAL DIVISION, SIZE OF TOTAL ASSETS, AND NUMBER OF STOCKHOLDERS

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Number of stockholders and item	All industrial divisions			Agriculture, forestry, and fishing			Mining		
	Total	Size of total assets		Total	Size of total assets		Total	Size of total assets	
		Under $1,000,000	$1,000,000 or more		Under $1,000,000	$1,000,000 or more		Under $1,000,000	$1,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
TOTAL ACTIVE SMALL BUSINESS CORPORATION RETURNS									
Number	287,906	283,097	4,793	13,686	13,340	346	2,875	2,781	93
Number of stockholders	725,193	705,493	19,700	47,476	45,969	1,507	7,144	6,805	339
Business receipts	88,738,155	72,753,366	15,984,789	2,618,147	1,981,773	636,374	590,071	382,521	207,550
Net worth	13,289,126	10,351,792	2,937,334	943,231	806,178	137,053	246,928	117,512	129,416
Returns With 1 Stockholder									
Number	88,324	87,571	752	2,304	2,255	48	1,006	988	18
Business receipts	17,575,250	15,265,668	2,309,582	315,966	250,111	65,855	78,938	31,826	47,112
Net income (less deficit)	264,737	171,255	93,482	-5,890	-3,909	-1,981	-16,799	-15,437	-1,362
Net worth	2,412,680	1,576,136	836,544	95,488	83,538	11,950	57,998	30,944	27,054
Distribution to stockholders in cash and property	260,774	194,883	65,891	7,145	6,566	(*)	(*)	(*)	(*)
Returns With 2 Stockholders									
Number	95,921	94,997	923	3,636	3,580	56	519	492	27
Business receipts	26,268,994	23,617,755	2,651,239	603,647	465,725	137,922	133,011	86,234	46,777
Net income (less deficit)	677,914	608,740	69,174	12,647	11,881	766	7,035	6,730	305
Net worth	3,198,112	2,832,069	366,043	118,280	97,428	20,852	90,340	32,423	57,917
Distribution to stockholders in cash and property	309,982	265,444	44,538	8,040	7,235	(*)	6,075	(*)	1,297
Returns With 3 Stockholders									
Number	46,695	45,964	730	2,291	2,241	50	769	757	(*)
Business receipts	16,365,766	14,132,592	2,233,174	504,814	391,811	113,003	167,804	145,618	(*)
Net income (less deficit)	581,762	509,730	72,032	19,067	19,484	-417	3,456	1,243	(*)
Net worth	2,339,331	2,074,181	265,150	136,966	128,825	8,141	25,781	18,127	(*)
Distribution to stockholders in cash and property	261,861	223,040	38,821	5,422	4,263	(*)	7,790	(*)	(*)
Returns With 4 Stockholders									
Number	29,047	28,343	704	2,127	2,072	54	363	354	(*)
Business receipts	11,440,340	9,310,707	2,129,633	411,721	346,106	65,615	77,345	51,375	(*)
Net income (less deficit)	460,525	373,474	87,051	34,352	30,260	4,092	5,028	2,700	(*)
Net worth	1,967,041	1,641,350	325,691	208,873	187,560	21,313	33,779	24,762	(*)
Distribution to stockholders in cash and property	230,677	190,846	39,831	10,976	10,168	808	5,571	(*)	(*)
Returns With 5 Stockholders									
Number	9,705	9,296	408	1,169	1,136	33	76	(*)	(*)
Business receipts	5,197,904	3,608,131	1,589,773	224,528	194,822	29,706	42,901	(*)	(*)
Net income (less deficit)	213,591	149,699	63,892	9,981	7,285	2,696	821	(*)	(*)
Net worth	931,724	667,732	263,992	122,096	106,058	16,038	(*)	(*)	(*)
Distribution to stockholders in cash and property	121,394	85,095	36,299	2,786	(*)	(*)	(*)	(*)	(*)
Returns With 6 Stockholders									
Number	5,751	5,452	298	703	675	28	(*)	(*)	(*)
Business receipts	3,337,115	2,155,034	1,182,081	120,300	79,181	41,119	(*)	-	(*)
Net income (less deficit)	162,582	106,669	55,913	9,674	7,574	2,100	(*)	(*)	(*)
Net worth	667,101	469,783	197,318	90,389	74,163	16,226	(*)	(*)	(*)
Distribution to stockholders in cash and property	80,621	50,853	29,768	5,885	5,396	(*)	(*)	-	(*)
Returns With 7 Stockholders									
Number	3,520	3,250	269	355	335	20	(*)	(*)	(*)
Business receipts	2,261,174	1,141,156	1,120,018	86,316	60,911	25,405	(*)	(*)	(*)
Net income (less deficit)	124,594	80,238	44,356	856	-216	1,072	(*)	(*)	(*)
Net worth	441,403	283,348	158,055	32,301	25,225	7,076	(*)	(*)	(*)
Distribution to stockholders in cash and property	69,723	49,338	20,385	(*)	(*)	(*)	(*)	(*)	(*)
Returns With 8 Stockholders									
Number	3,037	2,798	238	405	388	17	(*)	(*)	(*)
Business receipts	1,969,754	1,105,738	864,016	77,261	52,612	24,649	(*)	(*)	(*)
Net income (less deficit)	130,028	72,824	57,204	13,521	11,392	2,129	2,560	(*)	(*)
Net worth	433,001	263,883	169,118	50,186	38,224	11,962	(*)	(*)	(*)
Distribution to stockholders in cash and property	59,033	33,737	25,296	(*)	(*)	(*)	(*)	(*)	(*)
Returns With 9 Stockholders									
Number	2,619	2,415	204	226	211	15	(*)	(*)	-
Business receipts	1,742,507	1,044,700	697,807	107,195	67,718	39,477	(*)	(*)	-
Net income (less deficit)	101,118	57,356	43,762	5,218	3,295	1,923	(*)	(*)	-
Net worth	407,206	256,322	150,884	41,393	34,366	7,027	(*)	(*)	-
Distribution to stockholders in cash and property	47,194	32,820	14,374	(*)	(*)	(*)	-	-	-
Returns With 10 Stockholders									
Number	3,267	3,004	262	465	442	23	(*)	(*)	(*)
Business receipts	2,579,351	1,371,885	1,207,466	166,399	72,776	93,623	(*)	(*)	(*)
Net income (less deficit)	158,250	88,568	69,682	6,837	3,509	3,328	(*)	(*)	(*)
Net worth	491,527	286,988	204,539	47,259	30,791	16,468	(*)	(*)	(*)
Distribution to stockholders in cash and property	76,548	39,939	36,609	3,761	(*)	(*)	(*)	(*)	(*)

Footnote at end of table.

Table 4.4--STOCKHOLDERS, BUSINESS RECEIPTS, NET INCOME, AND NET WORTH, BY INDUSTRIAL DIVISION, SIZE OF TOTAL ASSETS, AND NUMBER OF STOCKHOLDERS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Number of stockholders and item	Construction			Manufacturing			Transportation, communication, electric, gas, and sanitary services		
	Total	Size of total assets: Under $1,000,000	Size of total assets: $1,000,000 or more	Total	Size of total assets: Under $1,000,000	Size of total assets: $1,000,000 or more	Total	Size of total assets: Under $1,000,000	Size of total assets: $1,000,000 or more
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
TOTAL ACTIVE SMALL BUSINESS CORPORATION RETURNS									
Number	30,308	29,584	722	30,761	30,014	742	12,693	12,554	138
Number of stockholders	69,584	66,921	2,663	79,685	76,143	3,542	33,698	33,104	594
Business receipts	11,958,045	9,272,082	2,685,963	12,216,278	9,214,173	3,002,105	2,881,232	2,493,164	388,068
Net worth	1,273,245	973,709	299,536	2,248,930	1,577,793	671,137	575,386	475,169	100,217
Returns With 1 Stockholder									
Number	10,132	9,994	138	9,281	9,208	73	3,692	3,666	26
Business receipts	2,618,902	2,206,342	412,560	1,925,898	1,677,996	247,902	599,411	517,820	81,591
Net income (less deficit)	55,692	47,477	8,215	28,242	25,777	2,465	41	-4,615	4,656
Net worth	208,989	178,325	30,664	279,748	224,646	55,102	106,793	80,174	26,619
Distribution to stockholders in cash and property	27,843	23,754	4,089	34,033	24,355	9,678	16,368	9,185	(*)
Returns With 2 Stockholders									
Number	10,714	10,559	154	9,924	9,828	96	3,905	3,879	25
Business receipts	3,716,339	3,159,253	557,086	2,996,741	2,638,774	357,967	680,942	616,227	64,715
Net income (less deficit)	95,332	77,137	18,195	80,947	63,046	17,901	34,137	33,497	640
Net worth	326,323	275,443	50,880	446,193	375,597	70,596	143,050	130,051	12,999
Distribution to stockholders in cash and property	42,302	36,445	5,857	41,110	27,794	13,316	12,529	11,008	(*)
Returns With 3 Stockholders									
Number	5,030	4,930	99	4,846	4,727	118	2,476	2,465	11
Business receipts	2,057,860	1,761,919	295,941	2,230,622	1,792,173	438,449	565,761	551,576	14,185
Net income (less deficit)	67,105	56,769	10,336	102,511	77,096	25,415	24,493	24,435	58
Net worth	244,914	210,257	34,657	415,390	327,124	88,266	104,304	100,821	(*)
Distribution to stockholders in cash and property	26,706	22,386	4,320	47,545	34,579	12,966	9,778	9,200	(*)
Returns With 4 Stockholders									
Number	2,580	2,459	121	3,395	3,273	122	1,156	1,138	18
Business receipts	1,493,538	1,084,042	409,496	1,746,826	1,298,229	448,597	479,610	449,534	30,076
Net income (less deficit)	63,194	43,750	19,444	80,372	54,588	25,784	20,372	18,154	2,218
Net worth	200,635	147,832	52,803	361,069	259,960	101,109	71,404	63,115	8,289
Distribution to stockholders in cash and property	19,757	13,974	5,783	38,639	26,346	12,293	12,049	11,514	(*)
Returns With 5 Stockholders									
Number	594	539	55	1,205	1,129	76	291	275	16
Business receipts	631,458	337,334	294,124	971,739	652,152	319,587	199,787	154,852	44,935
Net income (less deficit)	23,463	11,180	12,283	43,359	25,356	18,003	12,356	8,053	4,303
Net worth	82,328	47,806	34,522	183,193	116,748	66,445	34,514	18,065	16,449
Distribution to stockholders in cash and property	8,422	(*)	6,017	23,428	14,119	9,309	9,469	(*)	4,122
Returns With 6 Stockholders									
Number	458	411	47	660	607	53	389	381	(*)
Business receipts	472,267	258,969	213,298	643,243	376,422	266,821	127,799	105,665	(*)
Net income (less deficit)	17,487	10,681	6,806	34,634	16,542	18,092	12,215	8,689	(*)
Net worth	64,038	34,391	29,647	140,812	80,343	60,469	39,652	35,066	(*)
Distribution to stockholders in cash and property	7,883	(*)	2,607	15,999	7,323	8,676	6,039	(*)	(*)
Returns With 7 Stockholders									
Number	231	193	38	363	317	46	266	(*)	(*)
Business receipts	314,032	71,855	242,177	396,617	173,422	223,195	75,937	(*)	(*)
Net income (less deficit)	11,973	4,923	7,050	29,412	13,866	15,546	8,774	(*)	(*)
Net worth	31,485	(*)	21,034	90,084	45,144	44,940	24,300	(*)	(*)
Distribution to stockholders in cash and property	2,239	(*)	1,373	15,254	(*)	8,858	(*)	(*)	(*)
Returns With 8 Stockholders									
Number	159	(*)	25	332	273	59	231	(*)	(*)
Business receipts	189,311	(*)	84,881	467,217	169,124	298,093	60,513	(*)	(*)
Net income (less deficit)	8,175	(*)	4,549	40,393	10,271	30,122	5,028	(*)	(*)
Net worth	24,478	(*)	14,102	106,390	31,850	74,540	24,966	(*)	(*)
Distribution to stockholders in cash and property	4,279	(*)	2,663	16,854	(*)	12,686	2,914	(*)	(*)
Returns With 9 Stockholders									
Number	114	(*)	19	302	260	42	222	(*)	(*)
Business receipts	119,908	(*)	62,461	337,379	162,721	174,658	26,182	(*)	(*)
Net income (less deficit)	5,004	(*)	3,796	30,597	15,559	15,038	634	(*)	(*)
Net worth	23,028	(*)	11,526	106,716	53,526	53,190	15,401	(*)	(*)
Distribution to stockholders in cash and property	1,827	(*)	1,105	9,550	(*)	5,682	(*)	(*)	(*)
Returns With 10 Stockholders									
Number	290	267	23	445	389	55	59	(*)	(*)
Business receipts	344,430	230,491	113,939	499,996	273,160	226,836	65,290	(*)	(*)
Net income (less deficit)	11,134	2,167	8,967	39,751	20,273	19,478	2,999	(*)	(*)
Net worth	67,027	(*)	19,701	119,335	62,855	56,480	(*)	(*)	(*)
Distribution to stockholders in cash and property	4,013	(*)	2,912	17,761	(*)	10,733	(*)	-	(*)

Footnote at end of table.

Table 4.4--STOCKHOLDERS, BUSINESS RECEIPTS, NET INCOME, AND NET WORTH, BY INDUSTRIAL DIVISION, SIZE OF TOTAL ASSETS, AND NUMBER OF STOCKHOLDERS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Number of stockholders and item	Wholesale and retail trade			Wholesale trade			Retail trade		
	Total	Size of total assets		Total	Size of total assets		Total	Size of total assets	
		Under $1,000,000	$1,000,000 or more		Under $1,000,000	$1,000,000 or more		Under $1,000,000	$1,000,000 or more
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
TOTAL ACTIVE SMALL BUSINESS CORPORATION RETURNS									
Number	107,896	106,594	1,296	30,926	30,237	688	76,515	75,906	602
Number of stockholders	261,183	255,689	5,494	78,281	75,218	3,063	181,684	179,274	2,410
Business receipts	48,823,088	41,068,657	7,754,431	19,859,845	15,373,176	4,486,669	28,770,158	25,523,896	3,246,262
Net worth	5,526,635	4,747,860	778,775	2,072,008	1,620,375	451,633	3,425,363	3,101,572	323,791
Returns With 1 Stockholder									
Number	31,889	31,712	176	9,118	9,037	81	22,704	22,610	94
Business receipts	9,441,312	8,442,999	998,313	3,104,921	2,654,085	450,836	6,302,107	5,757,780	544,327
Net income (less deficit)	117,326	97,818	19,508	54,304	44,722	9,582	62,426	52,612	9,814
Net worth	768,042	674,446	93,596	252,375	207,723	44,652	513,258	464,502	48,756
Distribution to stockholders in cash and property	89,078	78,945	10,133	37,071	31,953	5,118	51,971	46,956	5,015
Returns With 2 Stockholders									
Number	39,607	39,357	249	10,733	10,618	115	28,693	28,558	134
Business receipts	15,302,445	13,992,877	1,309,568	5,786,031	5,178,193	607,838	9,487,082	8,785,352	701,730
Net income (less deficit)	312,450	288,026	24,424	122,348	108,013	14,335	189,433	179,344	10,089
Net worth	1,615,220	1,500,550	114,670	563,704	507,475	56,229	1,049,984	991,543	58,441
Distribution to stockholders in cash and property	111,452	99,939	11,513	45,287	38,016	7,271	65,854	61,612	4,242
Returns With 3 Stockholders									
Number	17,774	17,564	210	5,047	4,939	108	12,608	12,507	101
Business receipts	9,119,691	7,924,875	1,194,816	3,697,543	3,068,789	628,754	5,364,383	4,801,481	562,902
Net income (less deficit)	237,890	211,410	26,480	92,491	77,352	15,139	142,835	131,681	11,154
Net worth	1,078,676	976,268	102,408	345,541	292,543	52,998	719,802	670,836	48,966
Distribution to stockholders in cash and property	91,218	80,510	10,708	30,943	24,368	6,575	60,065	55,932	4,133
Returns With 4 Stockholders									
Number	10,387	10,206	181	3,093	2,990	103	7,268	7,190	78
Business receipts	6,337,433	5,295,307	1,042,126	2,637,500	2,037,122	600,378	3,686,780	3,245,032	441,748
Net income (less deficit)	181,335	158,606	22,729	82,181	67,354	14,827	98,441	90,539	7,902
Net worth	839,424	733,046	106,378	329,678	260,762	68,916	508,323	470,861	37,462
Distribution to stockholders in cash and property	91,556	82,000	9,556	35,378	29,616	5,762	55,477	51,683	3,794
Returns With 5 Stockholders									
Number	3,004	2,887	117	983	914	69	1,963	1,917	46
Business receipts	2,667,036	1,848,596	818,440	1,279,988	723,465	556,523	1,340,365	1,088,813	251,552
Net income (less deficit)	80,326	59,071	21,255	37,271	23,566	13,705	42,026	34,644	7,382
Net worth	356,093	274,985	81,108	147,946	94,995	52,951	199,655	173,409	26,246
Distribution to stockholders in cash and property	40,826	29,836	10,990	15,808	7,988	7,820	24,917	21,848	3,069
Returns With 6 Stockholders									
Number	1,716	1,639	77	529	482	47	1,186	1,156	30
Business receipts	1,698,045	1,136,611	561,434	945,759	561,034	384,725	752,286	575,577	176,709
Net income (less deficit)	60,564	40,675	19,889	31,721	15,811	15,910	28,843	24,864	3,979
Net worth	235,981	181,662	54,319	96,649	60,886	35,763	139,332	120,776	18,556
Distribution to stockholders in cash and property	27,894	16,793	11,101	14,307	(*)	10,042	13,587	12,528	1,059
Returns With 7 Stockholders									
Number	968	890	78	324	275	48	638	609	29
Business receipts	1,106,571	621,829	484,742	642,712	278,106	364,606	451,991	336,680	115,311
Net income (less deficit)	46,969	31,857	15,112	27,177	17,013	10,164	19,423	14,529	4,894
Net worth	174,866	119,069	55,797	91,328	55,871	35,457	81,463	61,931	19,532
Distribution to stockholders in cash and property	25,711	20,602	5,109	12,217	8,876	3,341	13,396	11,663	1,733
Returns With 8 Stockholders									
Number	891	830	61	465	430	35	426	400	26
Business receipts	975,254	591,863	383,391	568,316	339,800	228,516	406,938	252,063	154,875
Net income (less deficit)	38,179	25,926	12,253	21,436	13,867	7,569	16,743	12,059	4,684
Net worth	150,390	110,534	39,856	85,139	61,527	23,612	65,251	49,007	16,244
Distribution to stockholders in cash and property	12,944	9,470	3,474	4,982	(*)	2,134	7,962	6,622	1,340
Returns With 9 Stockholders									
Number	715	640	75	254	209	44	461	430	31
Business receipts	962,211	594,641	367,570	513,999	270,737	243,262	448,212	323,904	124,308
Net income (less deficit)	40,943	18,377	22,566	22,731	7,147	15,584	18,212	11,230	6,982
Net worth	150,460	86,665	63,795	70,989	31,286	39,703	79,471	55,379	24,092
Distribution to stockholders in cash and property	13,053	8,734	4,319	7,443	(*)	3,410	5,610	(*)	(*)
Returns With 10 Stockholders									
Number	934	864	70	376	339	37	557	524	33
Business receipts	1,213,090	619,059	594,031	683,076	261,845	421,231	530,014	357,214	172,800
Net income (less deficit)	49,137	27,576	21,561	27,820	15,310	12,510	21,317	12,266	9,051
Net worth	157,483	90,635	66,848	88,659	47,307	41,352	68,824	43,328	25,496
Distribution to stockholders in cash and property	21,246	8,530	12,716	11,291	(*)	7,902	9,955	(*)	4,814

Footnote at end of table.

Table 4.4--STOCKHOLDERS, BUSINESS RECEIPTS, NET INCOME, AND NET WORTH, BY INDUSTRIAL DIVISION, SIZE OF TOTAL ASSETS, AND NUMBER OF STOCKHOLDERS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Number of stockholders and item	Finance, insurance, and real estate			Services		
	Total	Size of total assets		Total	Size of total assets	
		Under $1,000,000	$1,000,000 or more		Under $1,000,000	$1,000,000 or more
	(28)	(29)	(30)	(31)	(32)	(33)
TOTAL ACTIVE SMALL BUSINESS CORPORATION RETURNS						
Number	35,764	34,994	763	51,498	50,813	682
Number of stockholders	97,641	94,855	2,786	121,807	119,070	2,737
Business receipts	1,869,415	1,659,194	210,221	7,690,644	6,595,824	1,094,820
Net worth	954,343	800,053	154,290	1,515,273	850,546	664,727
Returns With 1 Stockholder						
Number	11,258	11,111	147	17,777	17,655	122
Business receipts	489,610	463,840	25,770	2,057,144	1,629,897	427,247
Net income (less deficit)	47,276	28,939	18,337	41,056	-2,534	43,590
Net worth	217,964	196,383	21,581	682,406	112,641	569,765
Distribution to stockholders in cash and property	45,146	23,586	21,560	39,247	26,933	12,314
Returns With 2 Stockholders						
Number	9,994	9,808	186	7,148	7,022	126
Business receipts	597,098	539,967	57,131	2,224,152	2,[illegible],237	[illegible],915
Net income (less deficit)	67,370	60,189	7,181	67,997	68,084	-87
Net worth	206,829	179,895	26,934	252,368	242,313	10,055
Distribution to stockholders in cash and property	38,372	31,695	6,677	49,745	46,193	3,552
Returns With 3 Stockholders						
Number	5,536	5,421	115	7,587	7,473	113
Business receipts	365,788	351,909	13,879	1,342,578	1,201,863	140,715
Net income (less deficit)	75,459	68,707	6,752	52,307	5[illegible],112	[illegible],195
Net worth	176,311	156,526	19,785	150,475	149,719	756
Distribution to stockholders in cash and property	36,037	33,638	2,399	37,365	32,482	[illegible]
Returns With 4 Stockholders						
Number	4,156	4,054	102	4,663	4,570	93
Business receipts	171,228	159,439	11,789	720,515	625,235	[illegible],280
Net income (less deficit)	42,950	38,198	4,752	34,164	28,055	6,109
Net worth	108,778	95,091	13,687	142,548	129,909	2,639
Distribution to stockholders in cash and property	19,964	16,840	3,124	32,004	25,002	7,002
Returns With 5 Stockholders						
Number	1,515	1,464	50	1,797	1,744	53
Business receipts	61,962	47,659	14,303	398,493	337,368	61,125
Net income (less deficit)	20,313	16,965	3,348	23,098	20,836	2,262
Net worth	44,970	33,174	11,796	94,333	61,489	32,844
Distribution to stockholders in cash and property	13,203	12,265	938	22,590	18,666	3,924
Returns With 6 Stockholders						
Number	919	878	41	731	692	38
Business receipts	38,388	23,022	15,366	219,161	168,745	50,416
Net income (less deficit)	14,204	11,910	2,294	13,583	11,126	2,457
Net worth	67,126	48,175	18,951	34,730	24,108	(*)
Distribution to stockholders in cash and property	7,807	5,638	(*)	9,020	7,085	(*)
Returns With 7 Stockholders						
Number	756	716	40	564	530	34
Business receipts	38,024	(*)	17,793	206,679	135,331	71,348
Net income (less deficit)	8,619	8,039	580	16,826	16,512	314
Net worth	37,003	26,066	10,937	44,072	37,383	6,689
Distribution to stockholders in cash and property	6,933	(*)	(*)	12,020	10,996	(*)
Returns With 8 Stockholders						
Number	496	471	25	427	391	36
Business receipts	19,332	(*)	(*)	157,841	119,522	38,319
Net income (less deficit)	7,792	4,954	2,838	15,070	12,965	2,105
Net worth	15,939	10,506	5,433	42,522	34,058	8,464
Distribution to stockholders in cash and property	7,643	(*)	2,205	8,843	7,636	1,207
Returns With 9 Stockholders						
Number	515	493	22	519	496	23
Business receipts	28,050	(*)	(*)	160,483	135,961	24,522
Net income (less deficit)	10,406	7,982	2,424	10,643	14,262	-3,619
Net worth	30,226	23,091	7,135	42,328	39,870	(*)
Distribution to stockholders in cash and property	11,590	(*)	(*)	7,847	7,424	(*)
Returns with 10 Stockholders						
Number	608	575	33	277	235	42
Business receipts	59,935	19,752	40,183	203,598	137,665	65,933
Net income (less deficit)	20,679	14,880	5,799	25,714	19,437	6,277
Net worth	49,197	31,146	18,051	29,491	19,056	10,435
Distribution to stockholders in cash and property	10,298	7,491	2,807	16,788	13,457	3,331

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

NOTE: Estimates are rounded and may not add to totals.

"Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Section 5

All Corporations

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An association organized to conduct business for profit and having the predominant characteristics of a corporation was required to file a corporation income tax return. Most such associations were incorporated under State law and were characterized by limited liability of the owners, continuity of life, centralized management, and free transferability of interest.

However, certain kinds of associations, some of which were not incorporated under State law, were treated as corporations for tax purposes. Some of these were specifically provided for in the Code (real estate investment trusts, mutual savings or cooperative banks, or insurance companies, for example); others were classified as corporations under the Income Tax Regulations because they had a "preponderance" of the corporate characteristics mentioned above. If an association organized for profit was not considered a corporation, it was usually classified as a partnership for filing purposes.

The statistics in this section from the returns of corporations are included in this report only to complete the picture of total U.S. business activity. The primary *Statistics of Income* source of corporate data is the report, *Statistics of Income—Corporation Income Tax Returns.*

Table 5.1--RECEIPTS, SELECTED [illegible], AND NET INCOME, BY INDUSTRY

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Depreciation	Taxes	Interest paid	Net income (less deficit)	Number of returns	Receipts		Depreciation	Taxes	Interest paid	Net income
		Total	Business						Total	Business				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All industries	1,812,760	2,171,209,849	2,007,328,615	63,748,493	60,057,276	72,883,880	96,760,642	1,140,182	1,895,095,856	1,750,744,567	64,429,323	51,779,832	61,563,494	112,798,221
Agriculture, forestry, and fishing	42,974	17,156,593	16,313,786	585,330	342,117	392,380	509,094	26,856	14,043,218	13,357,568	418,338	261,377	261,077	860,335
Farms	27,474	10,145,924	9,501,143	413,131	228,012	305,507	362,877	16,919	8,090,921	7,568,784	288,814	171,764	198,452	624,853
Agricultural services, forestry, and fishing	15,498	7,010,669	6,812,643	172,199	114,105	86,873	146,217	9,936	5,952,297	5,788,784	129,524	89,613	62,625	235,482
Mining	14,211	22,648,211	21,498,182	1,344,549	627,098	529,724	3,199,370	7,529	17,530,976	16,730,078	929,103	387,340	313,646	3,868,673
Metal mining	1,072	3,487,303	3,322,382	226,139	173,408	101,701	-30,924	141	1,697,659	1,584,235	82,161	57,142	40,892	174,182
Iron ores	102	894,884	828,463	77,898	45,276	33,975	-58,001	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Copper, lead and zinc, gold and silver ores	598	2,415,375	2,331,044	138,145	123,916	57,440	35,964	53	1,162,064	1,098,732	58,234	45,783	27,056	122,232
Miscellaneous metal mining	370	177,044	162,875	10,096	4,216	10,286	-8,887	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Coal mining	2,161	3,783,937	3,615,575	259,001	147,179	105,432	71,838	910	2,957,533	2,824,309	180,562	107,609	78,901	161,176
Crude petroleum and natural gas	7,572	11,523,749	10,850,615	574,845	179,457	232,611	3,022,566	4,267	9,812,312	9,377,828	447,711	122,057	135,588	3,325,357
Crude petroleum, natural gas, and natural gas liquids	4,034	8,495,235	8,043,290	351,510	113,193	155,072	2,890,154	2,181	7,314,514	7,067,061	267,728	71,337	77,026	3,110,099
Oil and gas field services	3,537	3,028,514	2,807,325	223,335	66,264	77,539	132,412	2,084	2,497,798	2,310,767	179,983	50,720	58,562	214,358
Nonmetallic minerals (except fuels) mining	3,406	3,853,222	3,709,610	284,564	127,054	89,980	135,890	2,211	3,063,472	2,943,706	218,669	100,532	58,265	207,958
Crushed, broken, and dimension stone; sand and gravel	2,975	2,863,791	2,765,576	205,855	105,446	44,549	137,320	2,005	2,454,197	2,365,568	175,667	89,400	34,190	169,473
Other nonmetallic minerals, except fuels	429	989,431	944,034	78,709	21,608	45,431	-1,430	203	609,275	578,138	43,002	11,132	24,075	38,485
Construction	154,418	108,737,575	106,458,649	2,011,509	2,256,387	932,352	1,880,816	93,348	85,555,747	83,838,454	1,512,895	1,719,390	573,135	3,143,065
Building construction	52,646	43,265,428	42,175,960	430,494	576,729	458,121	488,951	28,679	33,985,809	33,190,137	309,394	433,151	271,952	988,660
General contractors, except building construction	14,935	22,276,919	21,580,968	850,378	474,552	215,310	622,529	9,915	17,976,792	17,427,345	650,019	362,327	131,815	860,844
Special trade contractors	86,835	43,195,228	42,701,721	730,637	1,205,106	258,921	769,336	54,755	33,593,146	33,220,972	553,482	923,912	169,368	1,293,561
Manufacturing	203,238	870,463,407	841,062,514	26,298,457	26,238,410	12,921,858	48,233,203	134,028	793,905,647	767,057,282	24,111,040	24,000,578	11,098,051	52,772,300
Food and kindred products	15,266	113,393,808	111,534,540	2,217,511	3,604,572	1,121,741	3,737,536	10,380	95,817,161	94,181,168	1,871,113	2,950,044	857,517	4,144,495
Meat products	2,164	30,579,513	30,322,050	295,318	264,823	211,446	222,832	1,379	22,538,832	22,339,901	171,874	170,326	94,279	335,810
Dairy products	1,802	15,166,690	14,971,134	268,195	197,930	95,649	504,428	1,312	14,142,501	13,957,070	249,342	182,973	88,698	526,099
Canned and frozen foods	1,460	9,972,305	9,763,943	204,811	191,990	151,312	336,296	971	9,191,701	9,006,930	187,710	174,257	123,322	376,076
Grain mill products	1,783	14,513,772	14,172,294	287,681	208,310	155,182	750,197	1,320	13,873,411	13,538,937	279,468	203,151	150,331	767,434
Bakery products	2,691	6,813,736	6,729,618	158,424	163,233	60,587	197,756	1,615	5,126,972	5,058,646	124,334	125,148	42,571	246,765
Sugar	108	2,961,328	2,894,791	68,150	129,976	41,014	74,167	97	2,409,257	2,374,634	54,537	109,351	26,003	80,828
Malt liquors and malt	80	5,577,231	5,490,502	223,435	1,128,141	39,234	280,671	50	4,245,124	4,172,816	159,056	826,624	23,708	344,279
Alcoholic beverages, except malt liquors and malt	192	6,928,976	6,810,220	101,603	842,645	116,082	255,759	140	5,113,673	5,019,759	79,514	715,716	90,993	276,473
Bottled soft drinks and flavorings	1,857	7,722,126	7,453,801	341,522	172,035	89,526	596,915	1,459	7,085,392	6,832,087	318,256	158,180	73,125	627,337
Other food and kindred products	3,123	13,158,131	12,926,187	268,372	305,489	161,709	518,515	2,029	12,090,298	11,880,388	247,022	284,318	144,487	563,394
Tobacco manufactures	294	9,432,215	9,119,903	187,938	1,441,353	209,471	1,007,216	154	9,050,022	8,742,785	181,891	1,426,756	203,015	1,010,403
Textile mill products	6,057	26,888,719	26,463,662	760,685	590,053	365,250	933,283	4,152	23,371,967	23,023,910	654,084	516,550	272,438	1,169,343
Weaving mills and textile finishing	975	12,002,364	11,773,095	417,636	286,660	156,119	481,026	676	10,999,239	10,795,633	386,395	264,406	134,168	531,101
Knitting mills	1,972	5,523,453	5,448,114	130,569	124,588	78,775	207,705	1,487	4,895,446	4,825,154	103,560	109,940	62,219	254,019
Other textile mill products	3,110	9,362,902	9,242,453	212,480	178,805	130,356	244,552	1,989	7,477,282	7,403,123	164,129	142,204	76,051	384,223
Apparel and other fabricated textile products	17,507	27,819,529	27,418,931	273,372	643,276	297,668	507,426	11,714	23,750,052	23,445,775	200,569	530,146	224,876	1,061,007
Men's and boys' clothing	2,911	9,979,058	9,783,852	126,416	225,885	148,551	-39,338	2,293	8,215,076	8,093,750	76,992	178,883	103,422	398,817
Women's, children's and infants' clothing	8,814	12,592,899	12,436,014	97,496	299,634	96,417	387,295	5,687	11,090,402	10,945,922	83,135	252,840	83,804	466,999
Miscellaneous apparel and accessories	2,622	1,569,428	1,557,071	13,178	40,891	17,405	37,813	1,459	1,159,021	1,151,724	8,717	30,529	8,684	57,400
Miscellaneous fabricated textile products	3,156	3,678,144	3,641,994	36,282	76,866	35,295	121,656	2,274	3,285,553	3,254,379	31,725	67,894	28,966	137,791
Lumber and wood products, except furniture	10,942	19,789,807	18,917,223	646,624	500,081	308,023	1,209,312	7,240	18,434,291	17,585,043	607,746	464,311	277,927	1,334,096
Logging, lumber, and wood basic products	3,949	8,249,409	7,724,302	296,232	225,119	134,868	660,005	3,108	7,947,692	7,427,105	282,987	216,484	129,125	677,121
Millwork, plywood, and prefabricated structural products	3,988	9,080,156	8,775,093	282,516	211,544	151,580	438,097	2,273	8,432,270	8,142,525	266,851	194,652	133,406	526,561
Other wood products, except furniture	3,002	2,460,242	2,417,828	67,876	63,418	21,575	111,210	1,858	2,054,329	2,015,413	57,908	53,175	15,396	130,414
Furniture and fixtures	6,585	9,651,827	9,509,631	144,029	246,906	83,405	464,364	4,416	8,366,143	8,266,073	121,203	210,689	60,215	553,986
Household furniture	3,900	6,797,271	6,702,085	95,064	166,630	57,285	342,217	2,516	6,069,339	5,993,049	82,882	145,900	43,630	400,956
Furniture and fixtures, except household furniture	2,682	2,854,556	2,807,546	48,965	80,276	26,120	122,147	1,900	2,296,804	2,273,024	38,321	64,789	16,585	153,030
Paper and allied products	3,437	27,327,429	26,436,850	1,084,217	681,617	462,270	1,454,222	2,602	25,489,787	24,621,863	1,014,080	642,862	433,996	1,537,482
Pulp, paper, and board	236	15,503,482	14,875,918	692,398	377,114	353,457	612,138	204	14,727,342	14,109,835	650,766	362,303	339,199	638,608
Other paper and allied products	3,200	11,823,947	11,560,932	391,819	304,503	108,813	842,084	2,396	10,762,445	10,512,028	363,314	280,559	94,797	898,874
Printing and publishing	26,757	30,072,710	29,053,773	802,951	830,004	313,617	2,101,329	16,617	26,870,425	25,941,968	722,375	746,364	255,911	2,325,508
Newspapers	4,701	10,341,839	9,951,829	314,667	327,756	89,808	1,087,309	3,265	9,963,842	9,579,484	304,714	317,649	84,889	1,108,514
Periodicals	2,368	3,639,139	3,487,914	64,233	66,238	28,873	170,973	1,341	3,176,086	3,043,183	60,902	60,124	26,298	209,198
Books, greeting cards, and miscellaneous publishing	3,387	5,792,324	5,480,813	121,534	135,690	87,374	391,117	1,871	5,008,288	4,730,158	101,074	117,527	64,821	452,461
Other printing and publishing	16,301	10,299,408	10,133,217	302,517	300,320	107,562	451,930	10,141	8,722,209	8,589,143	255,685	251,064	79,903	555,335
Chemicals and allied products	9,729	70,573,108	68,191,899	3,027,748	1,506,317	948,054	6,033,223	6,643	67,855,861	65,567,164	2,923,419	1,448,584	875,431	6,213,232
Basic chemicals, plastics, and synthetics	2,843	33,513,297	32,539,327	2,085,644	741,538	575,958	2,325,578	2,011	32,242,739	31,324,806	2,027,238	714,303	533,958	2,407,415
Drugs	717	16,300,400	15,511,296	446,107	381,656	158,426	2,056,488	499	16,003,334	15,217,916	437,767	375,136	152,770	2,082,564
Soap, cleaners, and toilet goods	1,872	9,458,218	9,093,617	165,535	160,607	58,687	1,079,701	1,149	9,170,938	8,814,479	161,439	154,193	54,166	1,101,760
Paints and allied products	1,327	4,193,156	4,120,382	81,390	85,760	52,114	179,870	1,042	4,035,003	3,965,721	78,753	81,512	48,036	191,422
Chemical products, not elsewhere classified	2,905	7,026,948	6,847,241	247,065	134,907	102,421	384,568	1,875	6,322,758	6,164,206	216,215	121,591	86,053	423,053

Footnote at end of table.

Table 5.1--RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Depreciation	Taxes	Interest paid	Net income (less deficit)	Number of returns	Receipts		Depreciation	Taxes	Interest paid	Net income
		Total	Business						Total	Business				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufacturing--Continued														
Petroleum refining and related industries	1,004	102,187,161	95,090,213	3,325,769	4,994,064	[illegible],525,5[illegible]5	5,943,025	583	[illegible]6,705,554	91,717,553	3,140,379	4,876,430	[illegible],4[illegible],586	[illegible]
Petroleum refining	240	101,055,070	93,972,764	[illegible],[illegible]02,334	[illegible],972,992	1,516,822	5,847,664	166	97,719,958	[illegible],742,725	3,120,422	4,857,626	[illegible],407,953	5,[illegible],725
Miscellaneous petroleum and coal products	761	1,132,091	1,117,449	23,435	21,072	8,693	75,361	415	985,596	973,828	[illegible],557	9,804	6,633	[illegible]
Rubber and miscellaneous plastics products	7,074	18,327,655	17,994,457	638,227	657,805	266,[illegible]	980,232	4,647	17,[illegible]99,921	16,781,[illegible]96	595,391	622,[illegible]	238,23[illegible]	[illegible],89,565
Rubber products	1,099	13,583,430	13,317,606	475,670	530,660	207,[illegible]	783,426	803	13,232,428	12,970,606	465,428	520,469	[illegible],830	876,742
Miscellaneous plastics products	5,973	4,744,225	4,676,851	162,557	127,145	59,[illegible]36	196,[illegible]	3,842	3,867,493	3,811,3[illegible]	129,963	[illegible],650	37,4[illegible]	282,823
Leather and leather products	2,08[illegible]	7,169,712	7,002,854	86,707	176,146	95,830	210,865	[illegible],343	5,399,554	5,264,832	61,183	[illegible]30,280	54,383	27[illegible],372
Footwear, except rubber	568	4,710,877	4,576,839	57,439	128,676	75,591	138,451	291	3,132,052	3,026,282	35,580	88,237	37,[illegible]4	[illegible],667
Leather, and leather products, not elsewhere classified	1,51[illegible]	2,458,835	2,426,015	29,268	47,470	20,239	72,414	1,051	2,267,502	2,238,55[illegible]	25,603	42,[illegible]43	[illegible],369	[illegible]
Stone, clay, and glass products	8,506	21,059,384	20,578,411	941,005	636,120	284,285	1,287,340	5,764	19,393,126	18,943,250	866,879	580,478	248,959	[illegible],366,598
Glass products	1,020	6,228,745	6,076,317	280,476	197,033	76,309	479,390	538	6,047,510	5,897,967	275,553	190,300	74,525	[illegible],039
Cement, hydraulic	139	2,259,507	2,205,498	138,357	74,807	49,913	140,143	129	2,103,760	2,053,811	132,[illegible]83	70,998	44,47[illegible]	[illegible],794
Concrete, gypsum, and plaster products	4,827	7,077,508	6,918,446	311,678	203,007	98,643	351,998	3,254	6,194,151	6,055,257	265,984	173,499	87,427	397,427
Other nonmetallic mineral products	2,519	5,493,624	5,378,150	210,494	161,273	59,420	315,809	[illegible],842	5,047,705	4,936,215	193,159	45,681	49,539	[illegible]
Primary metal industries	4,734	5[illegible],872,511	5[illegible],345,915	2,[illegible]13,847	1,401,204	[illegible],19,424	1,756,325	3,454	47,733,533	46,288,602	2,[illegible]17,749	[illegible],307,894	[illegible],[illegible],264	2,[illegible]1,296
Ferrous metal processing and basic products, and primary metal products, not elsewhere classified	2,78[illegible]	30,046,416	29,491,413	1,445,703	887,329	472,836	1,073,316	2,[illegible]9	27,994,479	27,480,14[illegible]	1,345,542	83[illegible],764	423,72[illegible]	[illegible],77,634
Nonferrous metal processing and basic products	,952	21,826,095	20,854,502	768,[illegible]44	513,875	646,588	683,009	1,432	19,739,054	18,808,462	672,207	477,30[illegible]	577,536	823,692
Fabricated metal products, except machinery and transportation equipment	24,2[illegible]	44,512,138	43,70[illegible],010	1,[illegible]03,798	[illegible],172,616	527,363	2,125,381	17,548	38,033,673	37,351,238	937,605	1,004,243	398,993	2,42[illegible],65[illegible]
Metal cans	174	5,019,205	4,948,298	211,472	140,75[illegible]	65,090	246,662	164	5,005,970	4,939,120	210,592	14[illegible],440	64,6[illegible]	24[illegible]
Cutlery, hand tools, and hardware	933	3,635,582	3,550,589	90,121	108,708	31,340	372,688	843	3,541,114	3,457,774	86,829	104,729	28,378	3[illegible],36[illegible]
Plumbing and heating apparatus, except electric	572	4,276,083	4,179,539	94,758	106,796	87,410	163,004	401	3,339,454	3,26[illegible],486	65,608	85,345	65,85[illegible]	[illegible]
Fabricated structural metal products	8,310	3,560,828	13,304,932	262,324	320,706	154,078	455,873	5,633	10,604,555	10,4[illegible]4,120	196,153	248,405	92,52	592,624
Screw machine products, bolts, and similar products	2,079	3,650,351	3,584,687	106,442	99,952	36,207	207,736	1,640	3,290,242	3,228,809	93,209	88,12[illegible]	32,056	24[illegible],72[illegible]
Metal stamping	2,791	4,365,918	4,310,822	102,720	126,198	43,957	175,317	1,902	3,749,865	3,7[illegible],752	87,530	6,815	32,853	2[illegible],3[illegible]7
Other fabricated metal products	9,383	10,004,171	9,831,143	235,961	269,498	109,28[illegible]	504,1[illegible]	6,961	8,502,473	8,351,177	197,684	230,389	92,7[illegible]	582,96[illegible]
Machinery, except electrical	24,520	69,448,663	65,555,781	2,809,467	2,062,891	1,462,892	5,4[illegible],091	16,525	62,460,055	58,798,75[illegible]	2,537,491	1,849,984	1,293,567	[illegible],882
Farm machinery	1,329	8,269,952	7,543,564	159,414	176,596	189,899	349,657	1,059	8,106,597	7,385,367	156,421	173,377	182,474	368,952
Construction, mining, and materials handling machinery and equipment	1,752	1[illegible],559,592	11,174,200	321,750	326,403	184,226	852,490	1,124	10,793,863	10,422,999	305,007	3[illegible]8,950	169,672	892,35[illegible]
Metalworking machinery	6,987	5,858,479	5,742,301	189,769	200,792	73,087	196,154	5,084	4,058,041	3,991,347	145,450	135,973	38,400	292,61[illegible]
Special industry machinery	3,206	6,905,713	6,628,511	204,831	172,391	87,059	391,468	2,142	6,156,443	5,893,704	182,911	15[illegible],073	72,600	448,819
General industrial machinery	2,436	10,389,016	10,071,202	285,164	283,958	152,346	578,739	1,486	9,605,378	9,299,344	259,976	259,759	138,500	63[illegible],977
Office and computing machines	314	17,309,658	15,455,476	1,399,546	672,884	674,616	2,559,717	161	15,779,321	14,035,6[illegible]2	1,308,529	629,440	622,629	2,706,009
Service industry machines	973	4,296,187	4,208,101	90,405	87,704	49,041	276,674	581	3,914,699	3,837,822	75,514	79,653	32,698	312,764
Other machinery, except electrical	7,521	4,860,066	4,732,426	158,588	142,163	52,618	236,192	4,879	4,045,573	3,932,565	124,583	112,759	36,594	307,899
Electrical equipment and supplies	11,649	67,739,383	65,528,011	2,019,385	1,901,920	1,094,052	3,463,754	7,290	63,230,628	6[illegible],[illegible]989	1,871,906	1,765,873	98[illegible],663	4,[illegible]46,537
Household appliances	415	8,178,013	7,950,605	178,278	193,457	118,638	536,151	265	7,831,471	7,608,598	171,4[illegible]3	185,438	109,544	556,416
Radio, television, and communication equipment	2,059	17,706,516	16,753,884	578,883	436,300	330,820	756,711	1,346	17,006,329	16,067,813	554,777	413,537	310,895	868,756
Electronic components and accessories	4,512	14,916,683	14,543,690	437,581	428,340	228,715	392,807	2,654	12,520,255	12,202,533	347,509	351,863	167,644	688,45[illegible]
Other electrical equipment and supplies	4,658	26,938,171	26,279,832	824,643	843,823	415,879	1,778,085	3,020	25,872,573	25,232,045	798,208	815,035	392,3[illegible]	[illegible],932,908
Motor vehicles and equipment	2,793	87,801,549	85,880,450	2,034,881	1,511,168	1,242,891	6,373,271	1,773	86,791,813	84,899,668	2,014,936	1,482,588	1,219,165	6,433,071
Transportation equipment, except motor vehicles	3,583	37,070,619	35,271,308	1,147,783	953,336	799,[illegible]85	1,025,548	1,823	30,754,826	29,957,143	1,011,663	801,439	512,267	[illegible],320,759
Aircraft, guided missiles, and parts	886	25,776,002	24,342,962	834,622	720,467	567,229	641,375	362	20,454,986	19,997,896	719,534	593,149	299,153	95[illegible],27[illegible]
Ship and boat building and repairing	1,469	2,870,009	2,769,725	62,669	77,567	58,223	81,638	882	2,576,121	2,481,946	53,159	67,542	52,645	116,542
Transportation equipment, not elsewhere classified	1,224	8,424,608	8,158,621	250,492	155,302	173,733	302,535	579	7,723,719	7,477,301	238,970	140,748	160,369	353,347
Scientific instruments, photographic equipment, watches and clocks	5,308	14,684,838	14,165,959	539,146	381,064	151,571	1,557,848	3,133	13,594,649	13,[illegible]4,152	508,312	359,966	116,249	[illegible],700,612
Scientific and mechanical measuring instruments	2,117	5,039,532	4,919,911	203,743	137,357	78,811	182,097	1,171	4,61[illegible],480	4,504,657	190,465	122,577	63,706	247,596
Optical, medical, and ophthalmic goods	2,700	4,037,924	3,898,941	104,152	116,165	36,382	380,547	1,625	3,757,421	3,624,787	91,075	107,487	27,647	433,845
Photographic equipment and supplies	387	4,727,348	4,486,786	219,909	112,566	2[illegible],054	942,741	253	4,560,589	4,321,906	216,883	109,360	15,953	953,60[illegible]
Watches and clocks	101	880,034	860,321	11,342	14,976	15,324	52,463	80	666,159	652,802	9,889	11,542	8,843	65,570
Miscellaneous manufactured products, and manufacturing not allocable	11,168	13,640,642	13,292,733	293,367	345,897	243,201	640,612	6,227	11,702,606	11,463,360	250,472	29[illegible],978	158,798	814,2[illegible]
Ordnance, except guided missiles	149	675,425	659,044	18,759	21,776	10,004	17,134	41	460,529	45[illegible],309	13,744	15,796	5,003	33,26[illegible]
Miscellaneous manufactured products, except ordnance, and manufacturing not allocable	11,018	12,965,217	12,633,689	274,608	324,121	233,197	623,478	6,184	11,242,077	11,012,051	236,728	276,182	153,795	780,859

Footnote at end of table.

Table 5.1--RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Depreciation	Taxes	Interest paid	Net income (less deficit)	Number of returns	Receipts		Depreciation	Taxes	Interest paid	Net income
		Total	Interest						Total	Interest				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Transportation, communication, electric, gas, and sanitary services	72,550	167,212,641	162,061,039	17,172,708	10,469,710	8,763,452	8,617,944	42,979	142,237,217	138,345,076	14,916,776	8,923,258	7,491,859	9,976,107
Transportation	55,364	74,497,065	71,273,908	4,953,667	3,362,406	2,090,880	1,594,986	32,790	56,071,225	53,931,502	3,569,609	2,571,334	1,439,095	2,646,740
Railroad transportation	351	16,956,246	15,427,922	1,273,458	1,176,628	730,639	-18,252	185	12,792,851	11,747,784	1,066,697	897,425	519,316	390,512
Local and interurban passenger transit	7,263	5,305,142	5,107,953	249,627	180,419	76,798	98,257	4,016	4,620,828	4,442,354	214,838	143,989	66,935	141,190
Trucking and warehousing	30,187	26,302,657	25,772,815	1,279,233	1,367,298	354,651	1,079,323	19,442	22,454,705	22,000,224	1,049,530	1,143,450	281,245	1,248,596
Water transportation	5,584	5,278,550	5,030,936	293,069	107,320	152,746	42,174	2,651	3,128,772	2,992,273	172,673	54,403	64,592	202,490
Air transportation	4,674	14,269,190	13,735,451	1,424,138	365,320	459,508	97,619	1,780	7,661,483	7,462,490	668,535	192,903	217,321	298,716
Pipe line transportation	405	2,159,022	2,094,349	268,016	83,927	226,164	207,289	345	2,124,215	2,059,933	254,435	79,798	207,726	225,439
Transportation services, not elsewhere classified	6,896	4,226,258	4,104,482	166,126	81,494	90,374	88,576	4,366	3,288,371	3,226,444	142,901	59,366	81,960	139,797
Communication	7,751	41,595,637	40,731,500	5,930,280	2,683,405	2,330,712	3,429,276	4,623	40,428,213	39,605,758	5,773,818	2,632,403	2,249,957	3,568,823
Telephone, telegraph, and other communication services	3,233	36,420,991	35,764,339	5,667,032	2,529,726	2,211,477	2,930,540	1,946	35,637,502	35,011,662	5,546,754	2,494,401	2,153,989	2,999,094
Radio and television broadcasting	4,518	5,174,646	4,967,161	263,248	153,679	119,235	498,736	2,676	4,790,711	4,594,096	227,064	138,002	95,968	569,729
Electric, gas, and sanitary services	9,435	51,119,939	50,055,631	6,288,761	4,423,899	4,341,860	3,593,682	5,566	45,737,779	44,807,816	5,573,349	3,719,521	3,802,807	3,760,544
Electric companies and systems	311	15,537,825	15,325,659	2,536,577	1,578,742	1,705,424	1,419,800	199	14,591,465	14,391,336	2,366,164	1,459,426	1,585,114	1,482,112
Gas companies and systems	998	18,821,482	18,309,183	1,498,712	898,595	1,157,331	1,128,019	822	17,689,480	17,219,031	1,440,780	860,020	1,072,745	1,150,676
Combination companies and systems	218	14,906,691	14,621,771	2,061,535	1,803,987	1,372,087	917,734	205	11,822,103	11,609,652	1,607,232	1,273,028	1,052,844	960,826
Water supply and other sanitary services	7,906	1,853,941	1,799,018	191,937	142,575	107,018	128,129	4,335	1,634,731	1,587,797	159,173	127,047	92,104	166,930
Wholesale and retail trade	568,228	674,507,820	660,666,978	6,319,521	9,974,545	4,875,844	14,367,925	381,416	573,496,889	561,622,227	5,105,655	8,401,976	3,887,822	17,470,776
Wholesale trade	180,428	310,201,985	305,391,027	2,091,360	3,803,675	2,046,196	7,436,004	130,789	274,564,712	270,347,664	1,763,325	3,410,045	1,677,613	8,523,979
Groceries and related products	21,875	64,708,544	64,022,882	359,017	439,536	208,574	723,724	15,067	55,333,790	54,748,858	290,307	371,549	160,064	866,906
Machinery, equipment, and supplies	29,582	30,851,583	30,155,175	332,409	371,037	279,912	1,354,502	21,229	27,779,173	27,162,939	276,510	324,434	223,553	1,522,330
Miscellaneous wholesale trade	128,971	214,641,858	211,212,970	1,399,934	2,993,102	1,557,710	5,357,778	94,493	191,451,749	188,435,867	1,196,508	2,714,062	1,293,996	6,134,743
Motor vehicles and automotive equipment	15,078	20,502,819	20,259,128	102,184	197,255	149,074	681,468	11,541	17,228,642	17,043,467	86,598	174,676	118,220	740,295
Drugs, chemicals, and allied products	7,210	15,396,605	15,143,537	129,746	214,556	128,909	565,460	4,815	13,690,010	13,470,692	118,075	142,126	112,730	615,278
Dry goods and apparel	8,309	11,604,651	11,421,368	69,416	165,268	112,983	248,782	5,886	10,340,365	10,185,984	59,452	138,016	89,890	361,700
Farm product raw materials	6,663	27,916,713	27,564,173	145,004	99,130	173,807	339,353	5,015	24,336,931	24,020,657	120,398	84,052	151,409	384,931
Electrical goods	10,526	15,189,124	14,974,321	68,667	157,113	98,326	528,662	7,666	13,853,231	13,659,555	57,200	137,052	76,336	619,461
Hardware, and plumbing and heating equipment	10,140	12,496,213	12,296,180	75,110	146,932	72,396	365,470	8,427	11,414,990	11,239,053	68,451	133,213	61,058	392,312
Metals and minerals, except petroleum and scrap	3,893	13,402,938	13,259,340	80,147	106,391	96,812	328,008	2,903	11,800,737	11,677,630	69,216	95,270	78,765	366,021
Petroleum and petroleum products	8,499	14,595,027	14,209,384	185,243	402,425	96,643	324,822	6,895	13,063,532	12,707,857	156,127	382,128	79,587	353,530
Alcoholic beverages	3,882	13,167,689	13,067,554	60,759	637,368	42,252	275,656	2,864	12,300,169	12,207,906	53,570	612,820	33,930	302,942
Paper and its products	4,121	6,684,293	6,601,684	55,389	64,871	36,185	149,832	2,896	6,083,354	6,004,071	51,183	57,354	30,441	170,155
Lumber and construction materials	8,846	13,765,720	13,572,880	107,103	148,870	86,525	371,847	6,679	12,790,085	12,615,204	91,794	131,366	69,858	421,391
Other wholesale trade	41,799	49,920,066	48,843,421	321,166	652,923	463,798	1,178,418	28,896	44,549,703	43,603,791	264,444	575,989	391,772	1,406,727
Retail trade	386,649	362,850,755	353,886,969	4,200,744	6,139,702	2,806,124	6,889,866	249,787	297,533,430	289,941,267	3,315,577	4,961,570	2,186,885	8,903,180
Building materials, hardware and farm equipment	29,953	21,869,818	21,466,915	226,755	344,149	169,898	597,038	22,730	19,611,265	19,257,477	193,696	297,567	125,752	727,595
General merchandise stores	22,483	73,427,734	69,471,543	1,086,845	1,687,762	1,017,138	2,327,336	14,332	65,554,912	61,921,985	967,045	1,523,218	387,272	2,610,228
Food stores	27,694	78,778,406	77,941,317	785,159	934,547	221,505	554,130	16,626	53,127,775	52,583,186	544,207	642,869	132,552	898,359
Automotive dealers and service stations	67,140	94,236,381	92,912,588	670,583	1,020,606	686,076	1,218,704	46,486	83,379,048	82,233,292	554,537	876,065	561,294	1,476,165
Automobile and truck dealers	32,974	75,262,739	74,352,941	437,027	618,855	504,972	909,490	25,021	68,089,576	67,283,012	370,108	545,799	429,175	1,021,750
Gasoline service stations	12,812	7,742,716	7,624,629	100,361	227,289	46,834	132,315	8,234	6,237,822	6,134,101	79,996	191,478	37,333	165,849
Other automotive dealers	21,354	11,230,926	10,935,018	133,195	174,462	134,270	176,899	13,227	9,051,650	8,816,179	104,433	138,788	94,786	288,566
Apparel and accessory stores	39,443	18,920,411	18,432,129	201,293	384,242	99,405	541,128	27,258	15,142,610	14,792,552	148,714	298,037	65,135	734,911
Furniture, home furnishings, and equipment stores	34,441	15,192,329	14,670,040	137,894	294,077	130,219	326,850	23,269	12,539,935	12,105,988	105,594	237,883	90,145	467,374
Eating and drinking places	74,272	21,718,765	21,146,182	635,467	805,172	229,732	427,810	38,343	15,678,523	15,249,245	429,662	547,862	135,576	800,528
Miscellaneous retail stores	91,223	38,706,911	37,846,255	456,747	669,147	252,151	896,870	60,743	32,499,362	31,797,542	372,122	538,069	189,159	1,188,020
Drug stores and proprietary stores	19,845	13,108,231	12,855,811	109,392	203,809	65,544	285,797	14,166	11,132,298	10,950,234	91,330	165,915	50,335	354,457
Liquor stores	10,345	3,320,384	3,290,934	27,876	64,270	17,443	56,166	6,680	2,532,200	2,512,163	20,466	44,261	13,104	73,650
Other retail stores	61,029	22,278,296	21,699,510	319,479	401,068	169,164	554,907	39,892	18,834,864	18,335,145	260,326	327,893	125,720	759,913
Wholesale and retail trade not allocable	1,151	1,455,080	1,388,982	27,417	31,168	23,524	42,055	840	1,398,747	1,333,296	26,753	30,361	23,324	43,617
Finance, insurance, and real estate	425,088	125,581,228	118,529,783	5,211,840	7,255,268	42,484,325	17,654,882	265,671	203,596,409	108,193,884	4,036,683	5,955,201	36,710,954	20,565,884
Banking	14,458	52,230,807	8,105,131	1,373,683	1,416,139	22,486,053	2,870,928	12,665	46,752,081	7,446,279	1,221,657	1,265,572	19,838,094	3,133,794
Mutual savings banks	483	6,075,659	172,102	45,454	128,833	4,416,763	346,607	474	5,684,794	155,098	42,458	119,707	4,102,604	363,622
Banks and trust companies, except savings banks	13,972	46,155,148	7,933,029	1,328,229	1,287,306	18,069,290	2,524,321	12,189	41,067,287	7,291,181	1,179,199	1,145,865	15,735,490	2,770,172
Credit agencies other than banks	29,836	25,096,886	5,650,246	407,471	457,835	13,877,894	1,668,824	20,041	23,642,740	5,159,009	368,389	420,151	13,181,178	1,860,019
Savings and loan associations	5,347	15,275,757	944,661	154,897	263,183	10,340,137	897,284	4,930	14,879,732	910,944	148,504	255,136	10,061,547	910,029
Personal credit agencies	7,489	4,419,706	2,568,415	67,661	110,418	941,979	298,072	5,722	3,920,569	2,341,924	53,338	94,324	793,565	360,146
Business credit agencies	2,915	2,178,477	1,420,327	155,172	48,667	710,935	207,493	2,211	1,946,745	1,243,949	143,130	42,959	632,083	238,377
Other credit agencies, and finance not allocable	14,080	3,222,946	716,843	29,741	35,567	1,884,843	265,975	7,174	2,895,694	662,142	23,417	27,732	1,694,783	351,467

Footnote at end of table.

Table 5.1--RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRY--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry	Returns with and without net income							Returns with net income						
	Number of returns	Receipts		Depreciation	Taxes	Interest paid	Net income (less deficit)	Number of returns	Receipts		Depreciation	Taxes	Interest paid	Net income
		Total	Business						Total	Business				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Finance, insurance, and real estate--Continued														
Security and commodity brokers, dealers, exchanges, and services	5,693	5,560,628	1,695,186	58,987	177,018	513,325	405,278	2,649	4,284,552	1,118,572	41,205	138,564	367,197	604,628
Security brokers, dealers, and flotation companies	3,918	4,878,453	1,338,720	48,119	155,737	493,306	334,705	1,767	3,718,461	848,689	33,988	122,779	354,272	507,861
Commodity brokers and dealers; security and commodity exchanges; and allied services	1,772	682,175	356,466	10,868	21,281	20,019	70,573	879	566,091	269,883	7,217	15,785	12,925	96,767
Holding and other investment companies	64,470	9,355,404	1,245,372	178,480	235,416	1,042,900	4,737,349	37,209	8,097,511	914,327	119,993	169,262	602,951	5,182,888
Regulated investment companies	798	3,799,871	154	335	24,970	15,390	3,307,584	533	3,711,538	(*)	327	23,363	8,850	3,317,985
Real estate investment trusts	426	1,216,462	(*)	46,552	32,556	456,217	288,689	165	742,668	9,107	25,784	17,060	238,510	319,276
Small business investment companies	518	36,932	1,879	497	2,011	14,431	-6,208	209	19,878	(*)	153	671	5,564	6,979
Other holding and investment companies	62,725	4,302,139	1,229,625	131,096	175,879	556,862	1,147,284	36,300	3,623,427	904,676	93,729	128,168	350,027	1,538,648
Insurance carriers	5,221	103,547,011	85,466,502	685,567	2,306,591	701,964	6,105,007	3,730	99,394,764	81,824,429	666,466	2,214,245	682,301	6,325,172
Life insurance	1,755	59,854,339	45,911,461	332,738	1,165,480	208,215	3,539,902	1,128	57,462,248	43,873,007	320,773	1,114,595	196,188	3,678,601
Mutual insurance, except life or marine and certain fire or flood insurance companies	1,018	12,465,552	11,541,419	54,712	333,479	11,900	673,451	900	11,547,648	10,712,055	51,891	309,367	11,424	709,649
Other insurance comapnies	2,448	31,227,120	28,013,622	298,117	807,632	481,849	1,891,654	1,702	30,384,868	27,239,367	293,797	790,283	474,689	1,936,922
Insurance agents, brokers, and service	32,228	5,333,450	5,033,309	81,284	130,063	68,085	414,286	23,198	4,515,738	4,290,082	64,492	112,168	40,560	492,195
Real estate	273,182	24,457,042	11,334,037	2,426,368	2,532,206	3,794,104	1,453,210	166,179	16,909,023	7,441,186	1,554,481	1,635,239	1,997,873	2,967,188
Real estate operators (except developers) and lessors of buildings	179,799	12,782,613	5,318,197	2,039,059	2,009,682	2,575,702	922,957	114,148	8,615,849	3,178,197	1,317,067	1,293,106	1,368,490	1,637,165
Lessors of mining, oil, and similar property	628	212,909	33,289	13,033	9,915	37,916	8,062	250	185,612	(*)	8,431	8,325	34,547	29,678
Lessors of railroad property, and of real property, not elsewhere classified	9,892	328,608	119,319	43,973	37,742	67,482	29,342	5,677	241,264	78,110	26,863	24,940	28,546	68,697
Subdividers, developers, and operative builders	41,840	5,647,722	1,175,041	213,743	318,578	879,125	274,228	22,997	3,970,102	798,882	131,510	207,440	451,174	847,343
Other real estate and combinations of real estate, insurance, loan, and law offices	41,019	5,485,190	4,688,191	116,560	156,289	233,879	218,621	23,105	3,896,196	3,375,155	70,610	101,428	115,116	384,303
Services	314,795	83,987,745	79,910,175	4,779,869	2,865,079	1,965,917	2,304,498	184,593	64,144,565	61,075,586	3,383,575	2,115,205	1,219,416	4,103,672
Hotels and other lodging places	19,349	8,107,318	7,508,827	559,171	462,573	439,831	248,719	10,391	5,996,985	5,518,999	384,165	323,373	261,050	481,674
Personal services	37,746	7,073,962	6,917,279	327,972	269,081	102,117	226,424	21,314	5,299,155	5,174,423	241,272	193,282	68,687	335,757
Business services	82,401	24,406,372	23,265,448	1,301,788	654,345	475,840	757,503	47,808	19,481,283	18,618,431	826,442	510,137	264,850	1,247,122
Advertising	11,737	7,428,411	7,289,526	87,089	105,036	34,248	216,122	7,531	6,412,191	6,287,545	71,589	91,580	26,463	269,844
Business services, except advertising	70,663	16,977,961	15,975,922	1,214,699	549,309	441,592	541,381	40,277	13,069,092	12,330,886	754,853	418,557	243,387	977,278
Automobile services, and miscellaneous repair services	40,503	8,958,825	8,514,887	1,327,056	310,408	317,121	219,961	25,131	6,652,431	6,288,121	973,830	224,152	218,980	356,777
Automobile parking, repair, and services	29,288	6,891,795	6,473,637	1,285,357	249,929	304,277	154,693	18,317	5,018,011	4,673,564	941,282	178,143	209,268	272,428
Repair services, except automobile	11,212	2,067,030	2,041,250	41,699	60,479	12,844	65,268	6,812	1,634,420	1,614,557	32,348	46,009	9,712	83,851
Amusement and recreation services	34,974	10,241,149	9,214,930	748,949	435,419	289,239	275,402	16,955	7,246,559	6,531,100	577,439	306,057	171,099	638,654
Motion picture production, distribution, and related services	4,669	2,910,918	2,638,767	345,353	59,536	78,916	64,882	1,948	2,043,074	1,813,322	313,904	42,378	47,315	154,411
Motion picture theaters	4,195	1,485,973	1,348,934	71,305	63,682	41,980	42,863	2,520	1,063,563	961,662	45,629	43,260	25,832	80,940
Other amusement and recreation services	26,108	5,844,258	5,227,229	332,291	312,201	168,343	167,657	12,484	4,139,922	3,756,116	217,906	220,419	97,952	403,303
Other services	99,822	25,200,119	24,488,804	514,933	733,253	341,769	576,489	62,994	19,468,152	18,944,512	380,627	558,204	229,750	1,043,689
Offices of physicians and surgeons	29,077	6,189,881	6,157,330	70,203	118,960	13,834	112,244	21,745	4,972,099	4,949,507	56,833	93,208	9,762	149,567
Offices of dentists and dental surgeons	5,925	831,012	825,494	14,122	21,066	3,000	20,401	4,710	668,409	664,379	11,754	17,382	2,696	25,224
Other medical services	17,705	6,489,238	6,315,672	195,121	271,356	192,505	177,968	11,633	4,915,924	4,773,792	144,965	202,195	135,215	267,370
Educational services	7,878	1,037,059	987,651	35,637	35,826	18,096	-26,387	3,414	684,427	657,771	20,202	23,405	8,178	48,414
Legal services	4,246	928,136	919,915	13,509	22,417	3,281	21,712	2,979	733,352	726,927	10,178	17,077	2,303	28,050
Services, not elsewhere classified	34,988	9,724,793	9,282,742	186,341	263,628	111,053	270,551	18,508	7,492,941	7,172,136	136,690	204,937	71,656	524,559
Nature of business not allocable	17,258	914,629	827,509	25,210	28,662	18,028	-7,090	3,762	585,188	529,412	15,258	15,507	7,534	37,400

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

NOTE: Estimates are rounded and may not add to totals.

"Chemicals and allied products not allocable" is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

Table 5.--INCOME STATEMENT FOR SELECTED INDUSTRIES

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	All industries	Agriculture, forestry, and fishing	Mining: Total	Mining: Metal mining	Mining: Coal mining	Mining: Crude petroleum and natural gas	Mining: Nonmetallic minerals (except fuels) mining	Mining: Contract [illegible]	Manufacturing: Total	Manufacturing: Food and kindred products	Manufacturing: Tobacco manufactures	Manufacturing: Textile mill products	Manufacturing: [illegible] and other fabricated [illegible] products
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Number of returns	1,812,760	42,974	14,211	1,072	2,161	7,572	3,406	154,418	203,238	15,266	294	6,[illegible]5	17,507
Total receipts	2,171,2[illegible]9,849	17,156,593	22,648,21[illegible]	3,487,303	3,783,937	11,523,749	3,853,222	108,737,575	870,463,407	13,393,808	9,432,215	26,388,719	27,[illegible]9,529
Business receipts	2,007,328,6[illegible]5	16,313,786	21,492,182	3,322,382	3,615,575	10,85[illegible],615	3,709,610	106,458,649	841,[illegible]62,514	11,534,540	[illegible],129,903	26,463,662	27,4[illegible],[illegible]31
Interest on Government obligations:													
United States	6,653,900	3,005	2,430	1,859	917	5,824	3,830	12,435	303,698	14,886	88	4,182	1,205
State and local	4,675,519	1,173	5,502	174	1,850	3,150	328	13,421	145,851	5,724	22	[illegible],157	614
Other interest	74,978,315	73,816	164,639	19,480	33,014	89,851	22,294	293,068	4,625,527	295,863	43,902	65,226	66,[illegible]8
Rents	17,232,909	119,422	129,194	5,616	40,953	55,946	26,679	550,327	2,764,506	195,221	101,[illegible]30	5[illegible],848	41,786
Royalties	3,245,679	16,531	142,027	7,302	4,410	121,323	8,992	11,395	2,319,243	89,000	22,850	24,732	29,966
Net short-term capital gain reduced by net long-term capital loss	3[illegible]4,385	5,977	7,177	143	39	5,291	1,604	7,287	54,976	2,404	[illegible],510	[illegible],79[illegible]	[illegible],364
Net long-term capital gain reduced by net short-term capital loss	9,[illegible],781	195,442	149,243	27,210	19,477	86,246	16,310	217,450	2,987,245	185,268	22,22[illegible]	47,573	[illegible],[illegible]53
Net gain, noncapital assets	8,476,682	64,186	121,324	4,568	7,210	98,481	[illegible],065	205,557	560,862	71,128	5,247	11,275	[illegible]
Dividends, domestic corporations	6,50[illegible],707	9,848	99,805	26,988	23,291	45,247	4,279	36,700	2,267,317	39,734	47,674	11,323	22,[illegible]89
Dividends, foreign corporations	4,609,085	534	55,582	39,354	8,261	7,602	365	24,804	4,071,749	242,769	13,596	12,305	[illegible],334
Other receipts	28,082,272	352,873	263,106	32,227	28,840	154,173	47,866	906,482	9,303,919	717,271	44,173	[illegible]77,645	[illegible]6,292
Total deductions	2,[illegible]71,731,591	16,646,390	19,465,914	3,530,154	3,718,164	8,500,446	3,717,150	106,862,278	823,820,759	109,809,626	8,432,994	25,960,762	27,3[illegible]6,338
Cost of sales and operations	1,412,500,893	12,585,547	11,905,024	2,325,969	2,596,756	4,631,632	2,350,667	87,321,258	595,233,245	85,571,540	4,718,861	20,685,414	20,[illegible],146
Compensation of officers	[illegible]1,332,941	463,687	300,654	15,552	45,132	151,219	88,751	3,772,033	8,670,581	709,162	25,182	33[illegible],604	643,969
Repairs	16,721,860	279,147	315,733	40,932	83,149	73,924	117,728	564,690	11,223,942	1,025,070	65,863	2[illegible]6,295	5[illegible],313
Bad debts	8,252,383	30,258	35,464	3,197	4,795	19,112	8,360	185,110	2,115,182	131,486	7,410	62,783	59,6[illegible]6
Rents	29,366,810	264,730	168,039	13,548	46,187	71,350	36,954	645,932	8,262,479	734,846	104,618	2[illegible]6,649	324,5[illegible]4
Taxes	60,057,276	342,117	627,098	173,408	147,179	179,457	127,054	2,256,387	26,238,[illegible]10	3,604,572	[illegible],441,353	590,[illegible]53	643,276
Interest	72,883,880	392,380	529,724	101,701	105,432	232,611	89,980	932,352	12,921,858	1,121,741	209,471	365,250	297,668
Contributions	1,009,187	5,161	7,255	765	1,130	2,401	2,959	31,344	519,297	43,824	5,955	[illegible]8,855	[illegible]6,263
Amortization	945,864	1,126	7,184	2,689	734	2,798	963	9,967	379,280	10,529	1,199	2,367	3,395
Depreciation	63,748,993	585,330	1,344,549	226,139	259,001	574,845	284,564	2,011,509	26,298,457	2,217,511	187,938	760,685	273,372
Depletion	6,871,094	8,333	1,580,729	156,643	89,484	1,221,022	113,580	20,504	4,740,959	17,305	8,360	1,002	[illegible],657
Advertising	21,351,121	46,619	32,408	2,227	2,076	17,999	10,106	220,159	10,473,672	2,531,851	398,176	62,383	207,391
Pension, profit sharing, stock bonus, annuity plans	16,799,665	41,804	134,123	40,149	25,085	39,784	29,105	579,637	8,395,973	574,019	71,208	135,675	127,233
Employee benefit programs	10,492,360	18,383	135,575	43,493	59,184	11,930	20,968	375,961	6,570,736	434,138	62,726	77,785	83,011
Net loss, noncapital assets	1,691,137	16,636	41,271	1,123	7,659	31,222	1,267	29,962	826,741	42,785	7,933	15,597	47[illegible],857
Other deductions	307,706,127	1,565,132	2,301,084	382,619	245,181	1,239,140	434,144	7,905,473	100,949,947	11,039,247	1,[illegible]6,741	2,320,365	3,305,677
Total receipts less total deductions	99,478,258	510,203	3,182,297	-42,851	65,773	3,023,303	136,072	1,875,297	46,642,648	3,584,182	999,221	927,957	503,[illegible]91
Net income (less deficit)	96,760,642	509,094	3,199,370	-30,924	71,838	3,022,566	135,890	1,880,816	48,233,203	3,737,536	1,007,216	933,283	507,426
Net income	112,798,221	860,335	3,868,673	174,182	161,176	3,325,357	207,958	3,143,065	52,772,300	4,144,495	1,010,403	1,169,343	1,061,00[illegible]
Deficit	16,037,579	351,241	669,303	205,106	89,338	302,791	72,068	1,262,249	4,539,097	406,959	3,187	236,060	553,58[illegible]
Income tax after invesment credit	39,442,087	163,629	1,671,164	48,567	48,554	1,512,488	61,555	863,598	21,195,994	1,723,124	443,249	456,215	415,902
Net income (less deficit) after tax	56,896,897	343,816	1,502,658	-89,367	19,634	1,500,304	72,087	1,013,249	26,771,414	2,007,850	563,603	475,569	91,183
Net income after tax	72,966,124	695,178	2,179,400	120,499	109,417	1,805,029	144,455	2,276,405	31,322,655	2,415,452	566,791	711,803	644,817
Distributions to stockholders:													
Cash and property except own stock	36,039,621	109,442	1,986,779	151,232	66,734	1,693,261	75,552	293,625	15,626,374	1,141,317	327,368	211,593	138,381
Corporation's own stock	2,276,830	29,615	55,035	4,936	5,939	41,112	3,048	73,334	924,564	60,607	128	16,889	24,136
End-of-year inventory:													
Number	853,185	17,277	3,890	111	426	1,881	1,469	77,161	162,923	13,459	291	5,059	11,932
Amount	223,847,520	1,924,554	1,494,154	562,519	142,877	454,797	333,961	7,928,854	123,125,391	11,331,489	3,057,227	4,486,339	4,713,685

Footnote at end of table.

Table 5.2--INCOME STATEMENT FOR SELECTED INDUSTRIES--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Manufacturing--Continued												
	Lumber and wood products, except furniture	Furniture and fixtures	Paper and allied products	Printing and publishing	Chemicals and allied products	Petroleum refining and related industries	Rubber and miscellaneous plastics products	Leather and leather products	Stone, clay, and glass products	Primary metal industries	Fabricated metal products, except machinery and transportation equipment	Machinery, except electrical	Electrical equipment and supplies
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Number of returns	10,942	6,585	3,437	26,757	9,729	1,004	7,074	2,081	8,506	4,734	24,244	24,520	11,649
Total receipts	19,789,807	9,651,827	27,327,429	30,072,710	70,573,108	102,187,161	18,327,655	7,169,712	21,059,384	51,872,511	44,512,138	69,448,663	67,739,383
Business receipts	18,917,223	9,509,631	26,436,850	29,053,773	68,191,899	95,090,213	17,994,457	7,002,854	20,578,411	50,345,915	43,710,010	65,555,781	65,528,011
Interest on Government obligations:													
United States	1,235	623	3,552	13,117	15,724	43,689	2,037	264	5,305	11,500	7,289	38,976	10,191
State and local	705	906	7,052	7,354	8,318	3,013	1,634	205	1,554	10,161	4,981	16,604	49,429
Other interest	75,660	14,024	146,471	121,284	328,568	715,493	49,657	18,135	65,292	254,298	128,808	772,509	304,364
Rents	37,662	13,496	49,213	110,648	102,335	789,703	27,439	5,433	44,911	167,357	75,307	359,070	237,134
Royalties	11,009	7,872	58,731	81,273	372,817	152,963	33,835	2,127	53,774	35,283	51,543	733,085	353,957
Net short-term capital gain reduced by net long-term capital loss	2,339	69	648	1,304	3,848	3,094	228	678	791	4,096	2,554	2,663	4,726
Net long-term capital gain reduced by net short-term capital loss	539,147	10,634	361,055	139,079	248,124	347,223	28,602	7,080	85,478	273,583	65,727	120,373	293,049
Net gain, noncapital assets	43,347	7,441	17,642	30,897	26,212	67,221	9,059	1,175	22,314	28,400	28,030	61,534	65,635
Dividends, domestic corporations	10,020	2,324	25,076	53,465	113,845	1,486,252	6,144	22,804	22,997	64,826	23,304	51,569	117,297
Dividends, foreign corporations	9,214	1,305	69,846	24,354	510,602	1,331,179	77,939	131	47,698	184,170	76,612	677,045	208,187
Other receipts	142,246	83,502	151,293	436,162	650,816	2,157,118	96,624	108,826	130,859	492,922	337,973	1,059,454	507,403
Total deductions	18,581,259	9,186,584	25,910,321	27,979,453	64,816,355	96,408,082	17,360,098	6,958,786	19,798,620	50,126,964	42,425,967	64,464,844	64,345,468
Cost of sales and operations	14,019,707	6,833,440	18,435,404	18,333,566	42,063,373	67,545,555	11,949,032	5,269,848	13,702,561	37,096,434	31,340,201	41,706,961	44,405,227
Compensation of officers	315,184	232,641	221,663	873,457	532,795	130,972	260,211	102,362	327,908	329,336	1,038,118	1,015,338	620,561
Repairs	163,909	41,737	587,743	155,442	1,185,634	1,520,174	253,324	31,873	547,798	2,236,185	566,622	704,423	499,492
Bad debts	41,161	29,289	56,325	205,016	131,331	313,608	51,028	16,669	56,742	84,782	104,864	220,455	241,234
Rents	123,977	108,820	281,729	413,125	704,449	1,327,754	261,911	120,035	198,489	334,283	411,441	770,544	751,184
Taxes	500,081	246,906	681,617	830,004	1,506,317	4,994,064	657,805	176,146	636,120	1,401,204	1,172,616	2,062,891	1,901,920
Interest	308,023	83,405	462,270	313,617	948,054	1,525,515	266,150	95,830	284,285	1,119,424	527,363	1,462,892	1,094,052
Contributions	12,011	6,043	21,833	37,908	59,299	29,348	9,064	4,989	11,852	29,312	22,534	54,859	40,687
Amortization	7,291	778	11,597	8,020	13,619	18,798	4,301	3,076	5,628	62,389	10,462	66,523	111,607
Depreciation	646,624	144,029	1,084,217	802,951	3,027,748	3,325,769	638,227	86,707	941,005	2,213,847	1,103,798	2,809,467	2,019,385
Depletion	610,395	471	171,783	11,945	132,479	3,345,157	155	172	77,048	314,246	12,938	11,922	5,183
Advertising	67,706	105,336	226,106	264,671	2,475,679	392,344	233,746	112,011	122,416	142,843	323,132	543,102	853,101
Pension, profit sharing, stock bonus, annuity plans	89,597	59,332	200,971	307,536	758,748	547,383	241,431	40,489	212,534	755,918	465,632	902,466	647,801
Employee benefit programs	53,361	45,162	171,002	207,952	413,884	232,685	154,104	29,537	174,524	643,459	354,257	658,649	605,046
Net loss, noncapital assets	10,393	1,833	35,152	21,119	29,346	23,999	12,737	1,538	7,734	19,834	13,519	20,872	33,209
Other deductions	1,611,839	1,247,362	3,260,909	5,193,124	10,833,600	11,134,957	2,366,872	867,504	2,491,976	3,343,468	4,958,470	11,453,480	10,515,779
Total receipts less total deductions	1,208,548	465,243	1,417,108	2,093,257	5,756,753	5,779,079	967,557	210,926	1,260,764	1,745,547	2,086,171	4,983,819	3,393,915
Net income (less deficit)	1,209,312	464,364	1,454,222	2,101,329	6,033,223	5,923,025	980,232	210,865	1,287,340	1,756,325	2,125,381	5,441,091	3,463,754
Net income	1,334,096	553,986	1,537,482	2,325,508	6,213,232	5,987,271	1,089,565	271,372	1,366,598	2,001,296	2,429,658	5,961,882	4,046,537
Deficit	124,784	89,622	83,260	224,179	180,009	64,246	109,333	60,507	79,258	244,971	304,277	520,791	582,783
Income tax after investment credit	427,526	224,906	577,543	923,504	2,643,425	1,991,633	444,158	103,806	521,194	674,794	942,380	2,576,446	1,613,001
Net income (less deficit) after tax	778,584	239,286	867,302	1,175,266	3,377,119	3,762,205	534,936	106,884	762,869	1,059,419	1,181,187	2,859,778	1,838,506
Net income after tax	903,432	328,917	950,726	1,399,596	3,557,283	3,835,061	644,365	167,421	842,468	1,304,908	1,485,721	3,380,937	2,421,398
Distributions to stockholders:													
Cash and property except own stock	238,490	59,752	510,871	471,491	2,089,981	3,235,909	219,210	84,922	364,010	776,104	446,821	1,552,155	1,055,930
Corporation's own stock	50,983	19,899	10,319	44,789	129,510	100,772	2,479	4,726	20,606	30,286	76,768	117,764	81,601
End-of-year inventory:													
Number	8,582	5,840	3,018	16,809	8,525	703	6,217	1,889	7,457	4,211	20,653	19,217	10,150
Amount	2,367,945	1,394,621	3,143,404	2,180,592	10,723,905	6,084,468	3,028,077	1,264,272	2,510,261	8,997,807	6,972,973	14,379,693	13,550,547

Footnote at end of table.

Table [illegible].2--INCOME STATEMENT FOR SELECTED INDUSTRIES--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Manufacturing--Continued: Motor vehicles and equipment	Transportation equipment, except motor vehicles	Scientific instruments, photographic equipment, watches and clocks	Miscellaneous manufactured products, and manufacturing not allocable	Transportation, communication, electric, gas, and sanitary services: Total	Transportation	Communication	Electric, gas, and sanitary services	Wholesale and retail trade: Total	Wholesale trade: Total	Groceries and related products	Machinery, equipment, and supplies	Miscellaneous wholesale trade
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
Number of returns	2,793	3,583	5,308	1,168	72,550	55,364	7,751	9,435	568,228	180,428	21,875	23,582	22,97[illegible]
Total receipts	87,801,549	36,070,619	14,684,838	13,640,642	167,212,641	74,497,065	41,595,637	51,119,939	674,507,820	310,201,985	64,708,544	30,[illegible]	2[illegible]
Business receipts	85,880,450	35,271,308	14,165,959	13,292,733	162,061,039	71,273,908	40,731,500	50,055,631	660,666,978	305,391,027	64,022,882	3[illegible]	[illegible]
Interest on Government obligations:													
United States	406,433	10,820	10,252	2,330	64,148	46,609	9,537	8,002	29,956	13,651	[illegible],071	954	[illegible],626
State and local	[illegible],581	3,545	8,854	2,438	20,813	6,134	6,465	8,214	17,833	9,760	[illegible]	[illegible],794	[illegible]
Other interest	443,255	496,391	69,969	89,850	839,780	378,290	180,007	281,483	1,646,157	677,402	47,613	102,944	526,[illegible]
Rents	95,491	112,039	16,146	24,237	1,485,392	1,110,353	165,446	209,593	1,961,040	508,436	57,384	139,453	[illegible]
Royalties	44,760	56,063	81,934	7,669	96,797	29,681	57,652	9,464	113,260	57,590	8,600	[illegible]	[illegible]
Net short-term capital gain reduced by net long-term capital loss	656	699	411	103	19,941	4,361	14,714	866	18,276	10,247	2,138	513	[illegible],596
Net long-term capital gain reduced by net short-term capital loss	43,864	88,009	33,558	27,948	368,581	204,913	53,096	110,572	556,850	228,371	29,375	26,744	[illegible]
Net gain, noncapital assets	14,402	22,139	5,076	11,901	303,937	262,441	12,499	28,997	207,121	85,864	14,236	20,311	[illegible]
Dividends, domestic corporations	71,625	24,287	42,010	8,652	223,009	88,309	100,512	34,188	210,794	105,308	12,524	10,928	[illegible]
Dividends, foreign corporations	405,763	25,513	131,260	11,927	58,044	33,260	20,921	3,863	200,375	140,058	3,578	2,660	[illegible]
Other receipts	583,271	959,806	119,409	150,854	1,671,160	1,058,806	243,288	369,066	8,879,180	2,974,271	508,255	38[illegible],958	2,[illegible]
Total deductions	81,647,930	36,054,982	13,229,689	13,005,637	158,608,076	72,911,086	38,173,065	47,523,925	660,189,922	302,776,197	63,985,286	29,496,551	[illegible]
Cost of sales and operations	66,572,515	27,038,179	8,282,726	8,861,555	95,329,334	47,360,573	20,638,392	27,330,369	509,397,534	253,069,279	56,127,637	22,596,498	[illegible]
Compensation of officers	81,681	206,700	219,617	352,120	1,555,182	1,105,395	207,733	242,054	11,826,227	5,286,787	671,667	856,357	3,758,763
Repairs	745,982	331,887	187,322	99,854	269,518	147,841	48,184	73,493	2,241,131	733,024	156,607	89,114	[illegible]
Bad debts	111,713	95,845	32,501	61,334	485,895	133,381	226,572	125,942	1,534,614	686,585	95,212	111,600	479,773
Rents	366,921	374,355	167,034	165,811	4,155,210	3,284,160	568,509	302,541	9,760,557	1,995,679	325,708	251,429	[illegible],418,542
Taxes	1,511,168	953,336	381,064	345,897	10,469,710	3,362,406	2,683,405	4,423,899	9,974,545	3,803,675	439,536	371,037	2,993,[illegible]
Interest	1,242,891	799,185	151,571	243,201	8,763,452	2,090,880	2,330,712	4,341,860	4,875,844	2,046,196	208,574	279,912	[illegible],557,[illegible]
Contribution	59,687	15,158	13,470	8,346	92,286	25,355	29,544	37,387	162,445	67,732	9,048	8,192	50,[illegible]
Amortization	17,051	9,433	6,679	4,538	342,168	298,346	11,180	32,642	43,744	19,056	3,742	2,716	12,598
Depreciation	2,034,881	1,147,783	539,146	293,367	17,172,708	4,953,667	5,930,280	6,288,761	6,319,521	2,091,360	359,017	332,409	1,399,934
Depletion	3,992	13,903	516	330	209,901	55,732	45	154,124	128,231	99,736	884	4,588	94,264
Advertising	567,233	129,715	340,713	274,017	712,794	428,473	187,104	97,217	6,713,697	1,300,162	176,624	144,677	978,86[illegible]
Pension, profit sharing, stock bonus, annuity plans	1,389,373	575,889	196,242	96,496	2,860,099	722,530	1,570,939	566,630	1,752,997	801,535	115,266	118,687	567,582
Employee benefit programs	1,600,918	387,871	101,017	79,648	1,413,131	495,171	668,393	249,567	1,097,142	362,257	72,158	45,568	244,53[illegible]
Net loss, noncapital assets	14,883	20,152	7,378	15,871	97,315	64,645	8,618	24,052	148,607	54,524	5,045	7,432	42,047
Other deductions	5,227,041	3,955,591	2,602,693	2,103,252	14,679,373	8,382,531	3,063,455	3,233,387	94,213,086	30,358,610	5,218,561	4,276,635	2[illegible],863,414
Total receipts less total deductions	6,153,619	1,015,637	1,455,149	635,005	8,604,565	1,585,979	3,422,572	3,596,014	14,317,898	7,425,788	723,258	1,355,032	5,347,498
Net income (less deficit)	6,373,271	1,025,548	1,557,848	640,612	8,617,944	1,594,986	3,429,276	3,593,682	14,367,925	7,436,004	723,724	1,354,502	5,357,778
Net income	6,433,071	1,320,759	1,700,612	814,127	9,976,107	2,646,740	3,568,823	3,760,544	17,470,776	8,523,979	866,906	1,522,330	6,134,743
Deficit	59,800	295,211	142,764	173,515	1,358,163	1,051,754	139,547	166,862	3,102,851	1,087,975	143,182	167,828	776,965
Income tax after investment credit	2,913,776	495,345	758,447	325,620	3,366,495	761,615	1,249,423	1,355,457	5,425,706	2,447,965	272,236	340,702	1,835,[illegible]
Net income (less deficit) after tax	3,452,384	525,569	798,085	313,830	5,215,522	811,719	2,173,161	2,230,642	8,931,775	4,984,160	450,810	1,012,726	3,520,624
Net income after tax	3,512,272	820,991	940,870	487,426	6,577,164	1,864,062	2,312,835	2,400,267	12,036,844	6,072,652	594,033	1,180,714	4,297,905
Distributions to stockholders:													
Cash and property except own stock	1,818,356	352,647	416,693	114,373	6,911,309	925,642	2,216,823	3,768,844	2,431,237	883,500	127,489	126,485	629,526
Corporation's own stock	41,721	66,679	5,551	18,351	85,515	55,419	10,166	19,930	259,289	131,013	19,031	15,803	96,179
End-of-year inventory:													
Number	2,558	2,911	4,514	8,918	15,567	11,077	2,218	2,270	476,830	133,896	14,810	23,114	95,971
Amount	8,829,752	8,786,304	2,779,546	2,542,484	8,149,156	2,042,536	2,542,152	3,564,468	75,939,528	31,464,270	3,381,722	4,824,827	23,257,721

Footnote at end of table.

Table 5.2--INCOME STATEMENT FOR SELECTED INDUSTRIES--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Wholesale and retail trade--Continued										Finance, insurance, and real estate		
	Retail trade									Wholesale and retail trade not allocable			
	Total	Building materials, hardware, and farm equipment	General merchandise stores	Food stores	Automotive dealers and service stations	Apparel and accessory stores	Furniture, home furnishings, and equipment stores	Eating and drinking places	Miscellaneous retail stores		Total	Banking	Credit agencies other than banks
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Number of returns	386,649	29,953	22,483	27,694	67,140	39,443	34,441	74,272	91,223	1,151	425,088	14,458	29,836
Total receipts	362,850,755	21,869,818	73,427,734	78,778,406	94,236,381	18,920,411	15,192,329	21,718,765	38,706,911	1,455,080	225,581,228	52,230,807	25,096,886
Business receipts	353,886,969	21,466,915	69,471,543	77,941,317	92,912,588	18,432,129	14,670,040	21,146,182	37,846,255	1,388,982	118,529,783	8,105,131	5,650,246
Interest on Government obligations:													
United States	16,241	795	4,534	2,802	2,018	1,940	1,361	1,002	1,789	64	6,211,385	4,675,482	873,051
State and local	8,072	529	2,371	1,614	1,272	506	714	483	583	1	4,450,887	3,187,359	46,818
Other interest	946,150	53,044	381,583	70,096	204,759	48,936	67,426	44,208	76,098	22,605	66,916,038	33,451,270	17,536,661
Rents	1,443,377	53,038	445,914	223,763	310,392	111,907	38,037	119,258	141,068	9,227	9,382,204	889,132	303,022
Royalties	55,670	1,398	3,946	1,117	1,051	3,358	538	41,914	2,348	-	461,305	4,258	18,621
Net short-term capital gain reduced by net long-term capital loss	8,012	1,818	838	223	1,969	537	704	1,155	768	17	188,287	37,252	5,724
Net long-term capital gain reduced by net short-term capital loss	318,534	44,983	76,149	47,210	48,802	10,905	8,419	44,446	37,620	9,945	4,253,532	316,235	78,565
Net gain, noncapital assets	120,462	10,849	15,588	18,154	30,990	3,822	4,717	13,007	23,335	795	6,714,692	367,695	88,006
Dividends, domestic corporations	105,325	6,382	50,727	8,190	7,851	14,236	3,310	4,137	10,492	161	3,558,109	195,564	28,639
Dividends, foreign corporations	60,317	11	57,680	1,227	218	-	5	303	873	-	163,862	38,070	10,855
Other receipts	5,881,626	230,056	2,916,861	462,693	714,471	292,135	397,058	302,670	565,682	23,283	4,751,144	963,359	456,678
Total deductions	356,000,701	21,272,251	71,144,778	78,223,226	93,016,405	18,378,777	14,864,765	21,290,834	37,809,665	1,413,024	203,533,367	46,189,470	23,392,227
Cost of sales and operations	255,403,548	16,366,483	43,531,718	61,561,480	77,463,023	11,387,185	9,430,350	9,301,855	26,361,454	924,707	57,970,771	2,435,997	1,508,060
Compensation of officers	6,514,055	601,670	461,924	478,945	1,554,346	554,229	650,243	812,072	1,400,626	25,385	6,720,384	2,580,164	654,071
Repairs	1,500,008	78,517	335,229	312,213	235,535	64,348	53,306	267,568	153,292	8,099	969,264	235,640	76,256
Bad debts	842,990	105,896	287,025	44,477	144,514	48,593	79,910	32,804	99,771	5,039	3,528,930	1,699,609	1,353,032
Rents	7,728,766	210,170	1,911,241	1,186,833	900,122	1,008,338	395,925	1,118,213	997,924	36,112	2,929,248	985,712	230,270
Taxes	6,139,702	344,149	1,687,762	934,547	1,020,606	384,242	294,077	805,172	669,147	31,168	7,255,268	1,416,134	457,835
Interest	2,806,124	169,898	1,017,138	221,505	686,076	99,405	130,219	229,732	252,151	23,524	42,484,325	22,486,053	13,877,894
Contributions	94,144	6,573	38,849	7,935	13,777	7,802	5,315	4,330	9,563	569	156,270	65,459	19,729
Amortization	24,078	255	3,580	1,767	2,705	2,096	1,378	8,257	4,040	610	68,258	15,414	12,063
Depreciation	4,200,744	226,756	1,086,845	785,159	670,583	201,293	137,894	635,467	456,747	27,417	5,211,840	1,373,683	407,471
Depletion	28,495	1,305	6,589	1,019	7,426	5,806	1,596	1,453	3,241	-	176,604	2,305	458
Advertising	5,398,858	178,819	1,969,813	759,808	822,598	377,749	476,882	344,403	468,786	14,677	1,870,342	563,113	386,442
Pension, profit sharing, stock bonus, annuity plans	942,419	61,665	312,278	195,413	119,582	56,956	43,769	41,388	111,368	9,043	1,731,175	639,646	123,441
Employee benefit programs	726,168	35,368	152,182	280,774	91,003	30,632	23,366	47,403	65,440	8,717	536,638	226,647	46,345
Net loss, noncapital assets	94,068	3,063	9,472	13,712	13,121	9,285	7,274	26,765	11,376	15	439,913	195,105	43,597
Other deductions	63,556,534	2,881,604	18,333,133	11,437,639	9,271,388	4,140,818	3,133,261	7,613,952	6,744,739	297,942	71,484,137	11,268,784	4,195,223
Total receipts less total deductions	6,850,054	597,567	2,282,956	555,180	1,219,976	541,634	327,564	427,931	897,246	42,056	22,047,861	6,041,337	1,704,659
Net income (less deficit)	6,889,866	597,038	2,327,336	554,130	1,218,704	541,128	326,850	427,810	896,870	42,055	17,654,882	2,870,928	1,668,824
Net income	8,903,180	727,595	2,610,228	898,359	1,476,165	734,911	467,374	800,528	1,188,020	43,617	20,565,884	3,133,794	1,860,019
Deficit	2,013,314	130,557	282,892	344,229	257,461	193,783	140,524	372,718	291,150	1,562	2,911,002	262,866	191,195
Income tax after investment credit	2,967,772	214,809	1,092,124	314,364	446,779	241,384	126,557	213,125	318,630	9,969	5,687,176	1,201,332	759,501
Net income (less deficit) after tax	3,915,622	381,881	1,233,143	237,566	771,253	299,460	200,234	214,128	577,957	31,993	11,894,628	1,650,736	867,070
Net income after tax	5,930,599	512,447	1,516,188	583,043	1,028,726	493,380	340,772	586,913	869,130	33,593	14,810,456	1,916,430	1,658,616
Distributions to stockholders:													
Cash and property except own stock	1,538,153	124,517	731,416	209,348	117,935	86,839	33,574	94,060	140,464	9,584	8,045,468	2,029,231	406,334
Corporation's own stock	127,692	14,344	21,743	52,995	9,338	5,370	909	5,809	17,184	584	760,948	271,236	29,533
End-of-year inventory:													
Number	341,947	27,336	18,980	24,065	61,481	35,756	30,278	61,607	82,439	987	5,980	42	217
Amount	44,191,747	3,870,581	11,963,026	4,697,986	10,994,316	3,454,749	2,754,158	560,654	5,896,277	283,511	2,286,648	32,397	523,820

Footnote at end of table.

TABLE 5.2--INCOME STATEMENT FOR SELECTED INDUSTRIES--Continued

[All figures are estimates based on samples--Money amounts are in thousands of dollars]

Item	Finance, insurance, and real estate--Continued					Services							
	Security and commodity brokers, dealers, exchanges, and services	Holding and other investment companies	Insurance carriers	Insurance agents, brokers, and service	Real estate	Total	Hotels and other lodging places	Personal services	Business services	Automobile services, and miscellaneous repair services	Amusement and recreation services	Other services	Nature of business not allocable
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Number of returns	5,693	64,470	5,221	32,228	273,182	314,795	19,349	37,746	82,401	40,503	34,974	99,822	17,258
Total receipts	5,560,628	9,355,404	103,547,011	5,333,450	24,457,042	83,987,745	8,107,318	7,073,962	24,406,372	8,958,825	10,241,149	25,200,119	914,629
Business receipts	1,695,186	1,245,372	85,466,502	5,033,309	11,334,037	79,910,175	7,508,827	6,917,279	23,265,448	8,514,887	9,214,930	24,488,804	827,509
Interest on Government obligations:													
United States	91,394	114,991	429,615	4,027	22,825	15,846	3,334	493	5,770	375	1,640	4,234	997
State and local	31,950	49,681	1,110,035	4,307	20,737	19,950	856	520	8,788	120	4,776	4,890	89
Other interest	488,170	2,192,735	12,335,260	66,989	844,953	412,420	65,822	18,322	144,782	30,749	79,330	73,415	6,870
Rents	15,143	471,970	1,062,529	15,894	6,624,514	822,540	122,135	27,149	247,895	127,572	199,533	98,256	18,284
Royalties	1,371	226,148	31,394	334	179,179	87,078	5,686	-	20,953	2,082	40,321	18,036	2,043
Net short-term capital gain reduced by net long-term capital loss	12,899	72,658	19,218	1,056	39,480	9,905	3,579	435	2,890	215	1,218	1,568	2,559
Net long-term capital gain reduced by net short-term capital loss	51,320	2,632,932	414,261	16,293	743,926	380,859	103,188	14,226	66,940	18,024	107,034	71,447	2,579
Net gain, noncapital assets	2,832,957	110,716	33,550	42,915	3,238,853	296,577	55,433	22,862	78,865	72,171	34,212	33,034	2,426
Dividends, domestic corporations	31,273	1,832,312	1,372,259	20,062	78,000	94,660	19,740	4,785	47,155	1,601	9,806	11,573	465
Dividends, foreign corporations	8,990	79,998	21,833	2,609	1,507	34,135	4,642	1,527	12,669	45	13,179	2,073	-
Other receipts	299,975	325,891	1,250,555	125,655	1,329,031	1,903,600	214,076	66,364	504,217	190,984	535,170	392,789	50,808
Total deductions	5,125,703	4,589,631	96,336,464	4,916,605	22,983,267	81,683,255	7,857,743	6,848,291	23,649,103	8,738,744	9,969,002	24,620,372	921,630
Cost of sales and operations	55,594	577,711	48,375,477	1,302,804	3,715,128	42,246,883	3,738,915	3,727,398	14,117,331	4,500,634	4,773,927	11,388,678	511,297
Compensation of officers	653,239	197,288	470,020	817,281	1,348,321	7,959,093	167,506	508,391	1,463,788	498,306	432,121	4,888,981	65,100
Repairs	11,865	26,765	45,524	11,469	561,745	850,860	198,135	90,458	141,362	160,291	141,835	118,779	7,575
Bad debts	26,338	100,942	174,447	42,868	131,694	334,621	33,653	34,273	107,487	35,345	28,280	95,583	2,309
Rents	247,868	91,571	550,579	131,905	691,343	3,158,637	423,010	278,185	642,310	314,306	500,883	999,943	21,978
Taxes	177,018	235,416	2,306,591	130,063	2,532,206	2,865,079	462,573	269,081	654,345	310,408	435,419	733,253	28,662
Interest	513,325	1,042,900	701,964	68,085	3,794,104	1,965,917	439,831	102,117	475,840	317,121	289,239	341,769	18,028
Contributions	5,957	7,462	31,913	5,144	20,606	34,890	4,061	3,568	9,322	2,133	7,136	8,670	239
Amortization	5,448	6,566	12,380	3,399	13,048	93,855	2,196	28,048	14,311	1,769	29,832	17,699	282
Depreciation	58,987	178,480	685,567	81,284	2,426,368	4,779,869	559,171	327,972	1,301,788	1,327,056	748,949	514,933	25,210
Depletion	792	60,554	11,799	351	100,345	5,578	589	529	815	207	1,280	2,158	255
Advertising	52,660	24,112	303,583	88,275	452,157	1,274,615	159,499	103,322	483,144	79,135	297,384	152,131	6,815
Pension, profit sharing, stock bonus, annuity plans	80,993	21,631	704,054	79,989	81,371	1,298,529	22,018	48,038	185,754	27,523	78,508	936,688	5,320
Employee benefit programs	30,704	9,121	140,737	32,759	50,275	343,107	25,005	23,808	83,676	29,402	27,104	154,112	1,687
Net loss, noncapital assets	11,686	55,273	40,452	1,875	91,925	86,154	11,806	11,782	30,048	9,210	6,920	16,388	4,538
Other deductions	3,193,229	1,953,839	41,781,377	2,119,054	6,972,631	14,385,568	1,609,775	1,291,321	3,937,782	1,125,898	2,170,185	4,250,607	222,327
Total receipts less total deductions	434,925	4,765,773	7,210,547	416,845	1,473,775	2,304,490	249,575	225,671	757,269	220,081	272,147	579,747	-7,001
Net income (less deficit)	405,278	4,737,349	6,105,007	414,286	1,453,210	2,304,498	248,719	226,424	757,503	219,961	275,402	576,489	-7,090
Net income	604,628	5,182,888	6,325,172	492,195	2,967,188	4,103,672	481,674	335,757	1,247,122	356,777	638,654	1,043,688	37,409
Deficit	199,350	445,539	220,165	77,909	1,513,978	1,799,174	232,955	109,333	489,619	136,816	363,252	467,199	44,499
Income tax after investment credit	240,027	273,462	2,315,953	137,894	759,007	1,060,695	115,211	90,837	354,005	76,514	177,972	246,156	7,630
Net income (less deficit) after tax	165,226	4,460,374	3,786,173	276,130	688,919	1,238,559	132,320	135,412	402,005	142,442	96,690	329,690	-14,724
Net income after tax	364,633	4,906,106	4,006,469	354,091	2,204,111	3,038,245	365,450	244,745	891,743	279,353	460,019	796,935	29,777
Distributions to stockholders:													
Cash and property except own stock	88,301	3,717,965	1,132,527	93,232	577,878	631,299	100,581	36,806	195,021	54,057	110,469	134,365	4,088
Corporation's own stock	7,844	309,530	89,573	2,915	50,317	88,530	26,352	126	18,679	2,266	31,464	9,643	-
End-of-year inventory:													
Number	3	54	25	190	5,446	90,407	6,849	19,512	15,939	21,230	13,040	13,835	3,146
Amount	5,000	214,080	485,545	2,482	1,023,324	2,888,018	190,270	332,983	756,901	436,095	769,248	402,521	111,217

NOTE: Estimates are rounded and may not add to totals.

Table 5.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
ALL INDUSTRIES						
Total	1,812,[illegible]	2,171,209,849	2,007,328,615	1,412,500,893	93,748,[illegible]	96,760,642
Under $10,000	293,019	1,783,37[illegible]	400,801	283,521	281,[illegible]	-9[illegible]3,465
$10,000 under $25,000	166,2[illegible]	2,[illegible],797	1,751,292	745,500	29[illegible],[illegible]2	-54,772
$25,000 under $50,000	182,148	6,923,770	5,091,576	2,291,295	512,884	103,837
$50,000 under $100,000	238,962	17,939,410	15,39[illegible],874	[illegible],377,699	923,575	331,136
$100,000 under $200,000	272,375	39,973,676	36,688,185	19,456,085	1,513,[illegible]	1,011,870
$200,000 under $500,000	30[illegible],044	99,341,440	93,226,530	57,290,842	[illegible],857,[illegible]93	2,589,168
$500,000 under $1,000,000	155,253	110,7[illegible],203	103,778,71[illegible]	[illegible],813,406	2,[illegible],196	3,175,197
$1,000,000 under $5,000,000	161,477	336,262,263	315,222,111	237,290,886	5,920,557	9,956,86[illegible]
$5,000,000 or more	37,224	1,555,316,919	1,435,772,439	1,016,951,679	48,892,418	80,590,802
AGRICULTURE, FORESTRY, AND FISHING						
Total	42,974	17,156,593	16,313,786	12,[illegible]85,547	[illegible]85,330	[illegible]39,094
Under $10,000	7,124	58,560	19,46[illegible]	17,474	14,787	-39,633
$10,000 under $25,000	4,820	105,092	81,364	41,216	14,841	-3,495
$25,000 under $50,000	4,819	212,[illegible]	175,534	89,352	22,782	1,395
$50,000 under $100,000	7,360	622,814	53[illegible],978	281,204	52,782	23,340
$100,000 under $200,000	7,668	1,219,462	1,104,936	[illegible]1,113	88,423	54,128
$200,000 under $500,000	5,826	1,942,061	1,804,418	1,146,649	110,717	90,720
$500,000 under $1,000,000	2,605	1,950,196	1,834,902	1,327,781	66,540	106,418
$1,000,000 under $5,000,000	2,326	4,60[illegible],431	4,458,207	3,564,279	114,911	123,536
$5,000,000 or more	419	6,441,013	6,295,483	5,476,474	99,547	152,685
MINING						
Total	14,211	22,648,211	21,498,182	11,905,024	1,344,549	3,199,370
Under $10,000	4,268	60,077	4,772	2,813	13,323	-124,580
$10,000 under $25,000	1,079	30,155	18,540	9,951	3,074	-6,436
$25,000 under $50,000	838	45,101	31,872	15,439	4,700	-9,030
$50,000 under $100,000	1,179	92,969	81,883	38,088	6,820	-517
$100,000 under $200,000	1,833	286,752	267,057	132,107	21,617	2,192
$200,000 under $500,000	2,349	793,404	73[illegible],318	411,101	53,679	13,430
$500,000 under $1,000,000	1,234	926,764	866,427	503,589	79,899	16,550
$1,000,000 under $5,000,000	1,071	2,435,606	2,263,190	1,463,919	178,715	29,601
$5,000,000 or more	352	17,977,383	17,234,103	9,328,017	982,522	3,278,160
Metal Mining						
Total	1,072	3,487,303	3,322,382	2,325,969	226,139	-30,[illegible]24
Under $10,000	875	2,228	78	-	8,899	-73,434
$10,000 under $25,000						
$25,000 under $50,000						
$50,000 under $100,000	111	13,239	8,832	5,772	579	-7,193
$100,000 under $200,000						
$200,000 under $500,000						
$500,000 under $1,000,000						
$1,000,000 under $5,000,000	52	85,377	82,144	49,536	5,633	-11,120
$5,000,000 or more	32	3,386,459	3,231,328	2,270,661	211,028	60,823
Coal Mining						
Total	2,161	3,783,937	3,615,575	2,596,756	259,001	71,838
Under $10,000	637	2,362	707	1,083	1,448	-10,454
$10,000 under $25,000						
$25,000 under $50,000	350	11,039	10,196	4,927	2,268	-1,195
$50,000 under $100,000						
$100,000 under $200,000	268	[illegible],883	37,384	20,689	5,367	-2,337
$200,000 under $500,000	309	95,603	93,300	55,356	6,013	2,985
$500,000 under $1,000,000	283	198,390	191,528	119,267	21,481	-11,030
$1,000,000 under $5,000,000	233	459,947	447,134	303,991	42,995	-888
$5,000,000 or more	77	2,978,713	2,835,326	2,091,443	179,429	94,757
Crude Petroleum and Natural Gas						
Total	7,572	11,523,749	10,850,615	4,631,632	574,845	3,022,566
Under $10,000	2,373	53,978	3,140	1,051	2,279	-38,115
$10,000 under $25,000	736	22,611	12,745	3,686	1,738	706
$25,000 under $50,000	433	29,116	17,055	8,416	1,841	-3,131
$50,000 under $100,000	720	60,100	50,955	24,211	4,626	-2,170
$100,000 under $200,000	1,086	168,749	156,586	75,375	9,597	1,723
$200,000 under $500,000	1,222	431,356	379,962	205,799	26,648	444
$500,000 under $1,000,000	423	327,574	293,063	150,746	23,196	12,897
$1,000,000 under $5,000,000	432	1,048,674	922,401	576,778	69,806	-3,594
$5,000,000 or more	143	9,381,591	9,014,708	3,585,570	435,114	3,053,806
Nonmetallic Minerals (Except Fuels) Mining						
Total	3,406	3,853,222	3,709,610	2,350,667	284,564	135,890
Under $10,000	381	1,509	847	679	697	-2,577
$10,000 under $25,000	158	2,721	2,374	2,975	1,012	-4,530
$25,000 under $50,000	176	6,333	6,281	3,048	1,013	-1,695
$50,000 under $100,000	408	28,872	27,304	12,429	2,056	302
$100,000 under $200,000	488	76,933	71,563	35,416	6,631	2,984
$200,000 under $500,000	809	263,826	255,153	148,587	20,701	12,746
$500,000 under $1,000,000	493	378,512	360,781	220,690	33,254	17,554
$1,000,000 under $5,000,000	387	863,896	832,566	546,500	62,249	42,332
$5,000,000 or more	99	2,230,620	2,152,741	1,380,343	156,951	68,774

Footnote at end of table.

Table 5.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
CONSTRUCTION						
Total	154,418	108,737,575	106,458,649	87,321,258	2,011,509	1,880,816
Under $10,000	13,715	78,867	25,116	23,055	8,883	-65,707
$10,000 under $25,000	7,291	138,485	125,073	73,524	7,455	-13,820
$25,000 under $50,000	12,910	493,091	467,440	277,623	20,935	-14,937
$50,000 under $100,000	19,758	1,469,591	1,434,984	929,586	52,563	-33,965
$100,000 under $200,000	26,647	3,934,684	3,847,060	2,638,156	109,345	61,794
$200,000 under $500,000	34,593	11,371,609	11,193,713	8,312,812	247,380	153,237
$500,000 under $1,000,000	18,923	13,469,585	13,287,125	10,390,426	257,731	233,456
$1,000,000 under $5,000,000	17,641	35,067,290	34,479,996	28,454,947	594,645	604,554
$5,000,000 or more	2,935	42,714,373	41,598,142	36,221,129	712,572	956,204
MANUFACTURING						
Total	203,238	870,463,407	841,062,514	595,233,245	26,298,457	48,233,203
Under $10,000	15,438	102,231	37,175	32,403	10,179	-90,848
$10,000 under $25,000	8,296	157,745	142,753	93,192	10,203	-41,536
$25,000 under $50,000	13,033	514,151	481,526	308,881	23,246	-67,973
$50,000 under $100,000	22,101	1,675,385	1,634,124	1,016,235	57,231	-80,432
$100,000 under $200,000	29,443	4,335,615	4,247,547	2,707,962	135,256	-26,174
$200,000 under $500,000	41,758	13,754,956	13,556,009	9,251,428	356,036	149,194
$500,000 under $1,000,000	26,544	18,952,761	18,677,960	13,219,222	468,273	458,919
$1,000,000 under $5,000,000	35,428	76,798,556	75,750,143	55,703,729	1,590,743	2,738,950
$5,000,000 or more	11,181	754,172,007	726,535,277	512,900,193	23,647,290	45,193,103
Food and Kindred Products						
Total	15,266	113,393,808	111,534,540	85,571,540	2,217,511	3,737,536
Under $10,000	718	7,281	705	1,043	1,308	-7,707
$10,000 under $25,000	273	5,170	4,891	4,685	321	-2,987
$25,000 under $50,000	437	14,272	13,560	9,418	1,364	-4,994
$50,000 under $100,000	1,334	105,533	102,214	65,353	3,256	-2,576
$100,000 under $200,000	1,860	284,485	279,937	198,390	9,163	869
$200,000 under $500,000	2,681	899,696	885,865	650,382	20,619	21,708
$500,000 under $1,000,000	2,116	1,553,684	1,527,566	1,168,899	38,200	24,757
$1,000,000 under $5,000,000	3,724	8,697,491	8,595,299	6,778,964	192,263	162,259
$5,000,000 or more	2,119	101,826,196	100,124,503	76,694,406	1,951,017	3,546,207
Tobacco Manufactures						
Total	294	9,432,215	9,119,903	4,718,861	187,938	1,007,216
Under $10,000	-	-	-	-	-	-
$10,000 under $25,000	101	2,221	2,069	1,285	56	-117
$25,000 under $50,000						
$50,000 under $100,000						
$100,000 under $200,000	129	32,020	31,385	20,826	1,421	-756
$200,000 under $500,000						
$500,000 under $1,000,000						
$1,000,000 under $5,000,000	42	116,509	110,273	82,817	4,439	5,696
$5,000,000 or more	21	9,281,465	8,976,176	4,613,933	182,022	1,002,393
Textile Mill Products						
Total	6,057	26,888,719	26,463,662	20,685,414	760,685	933,283
Under $10,000	300	1,344	377	338	221	-2,637
$10,000 under $25,000	130	3,490	2,193	1,726	172	-229
$25,000 under $50,000	254	9,617	9,265	7,648	417	-477
$50,000 under $100,000	429	35,625	32,763	22,375	1,680	-1,994
$100,000 under $200,000	394	58,774	55,301	40,188	5,146	-5,297
$200,000 under $500,000	1,279	422,558	416,587	297,501	12,757	6,981
$500,000 under $1,000,000	827	608,510	602,637	453,078	18,292	5,724
$1,000,000 under $5,000,000	1,826	4,142,972	4,103,617	3,277,096	84,739	85,532
$5,000,000 or more	615	21,605,829	21,240,922	16,585,464	637,261	843,680
Apparel and Other Fabricated Textile Products						
Total	17,507	27,819,529	27,418,931	20,801,146	273,372	507,426
Under $10,000	647	727	445	102	152	-437
$10,000 under $25,000	446	7,678	7,422	3,946	204	-1,023
$25,000 under $50,000	968	38,866	35,959	23,257	941	-949
$50,000 under $100,000	1,056	76,181	74,740	55,576	931	-5,181
$100,000 under $200,000	2,956	451,334	446,261	304,502	5,797	5,623
$200,000 under $500,000	4,456	1,450,865	1,441,689	1,058,748	15,243	7,385
$500,000 under $1,000,000	2,478	1,784,525	1,766,070	1,331,895	18,577	28,624
$1,000,000 under $5,000,000	3,597	7,939,874	7,858,834	6,057,529	53,252	219,616
$5,000,000 or more	896	16,069,479	15,787,511	11,965,591	178,275	253,768
Lumber and Wood Products, Except Furniture						
Total	10,942	19,789,807	18,917,223	14,019,707	646,624	1,209,312
Under $10,000	854	10,565	1,667	1,080	2,065	-1,275
$10,000 under $25,000	495	8,857	8,343	7,124	716	-1,747
$25,000 under $50,000	395	16,658	15,899	10,141	909	-4,741
$50,000 under $100,000	1,278	99,864	97,310	66,498	4,688	-2,351
$100,000 under $200,000	1,345	197,534	192,771	136,680	6,483	-4,783
$200,000 under $500,000	2,403	801,136	791,750	557,797	30,158	10,390
$500,000 under $1,000,000	1,744	1,222,652	1,208,676	911,741	32,410	28,435
$1,000,000 under $5,000,000	1,979	4,094,367	4,011,208	3,084,424	97,727	219,324
$5,000,000 or more	442	13,338,174	12,589,599	9,244,222	471,468	966,060

Footnote at end of table.

Table 5.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
MANUFACTURING--Continued						
Furniture and Fixtures						
Total	6,585	9,651,827	9,509,631	6,833,440	144,029	464,364
Under $10,000	433	3,113	579	1,341	547	-2,809
$10,000 under $25,000	212	3,184	3,054	1,901	154	-1,741
$25,000 under $50,000	406	13,832	13,625	8,663	270	35
$50,000 under $100,000	470	35,469	35,134	23,614	960	-4,282
$100,000 under $200,000	861	121,413	120,439	83,586	1,999	-2,332
$200,000 under $500,000	1,831	594,890	586,274	418,984	8,256	-244
$500,000 under $1,000,000	873	629,827	623,441	461,782	7,406	17,400
$1,000,000 under $5,000,000	1,097	2,419,342	2,394,918	1,770,362	27,982	77,141
$5,000,000 or more	395	5,830,757	5,732,167	4,063,207	96,455	381,196
Paper and Allied Products						
Total	3,437	27,327,429	26,436,850	18,435,404	1,084,217	1,454,222
Under $10,000	276	3,831	496	905	220	-6,999
$10,000 under $25,000	-	-	-	-	-	-
$25,000 under $50,000						
$50,000 under $100,000	379	46,390	44,777	32,583	1,242	273
$100,000 under $200,000						
$200,000 under $500,000	716	237,646	236,018	154,075	8,869	-1,936
$500,000 under $1,000,000	640	439,053	433,309	308,367	10,940	15,103
$1,000,000 under $5,000,000	1,037	2,196,069	2,170,181	1,582,128	49,836	77,534
$5,000,000 or more	387	24,404,440	23,552,069	16,357,346	1,013,110	1,370,247
Printing and Publishing						
Total	26,757	30,072,710	29,053,773	18,333,566	802,951	2,101,329
Under $10,000	3,084	23,877	7,730	7,384	1,240	1,455
$10,000 under $25,000	1,447	31,605	25,481	16,056	1,926	-4,280
$25,000 under $50,000	2,531	103,772	97,779	60,978	3,041	-2,243
$50,000 under $100,000	4,340	328,619	322,208	195,053	9,833	-9,672
$100,000 under $200,000	5,033	722,407	707,109	421,924	23,717	5,324
$200,000 under $500,000	4,749	1,563,911	1,532,446	981,519	40,829	33,814
$500,000 under $1,000,000	2,569	1,837,395	1,802,079	1,165,602	52,164	78,339
$1,000,000 under $5,000,000	2,370	4,962,584	4,874,493	3,283,913	126,681	227,729
$5,000,000 or more	631	20,498,540	19,684,448	12,201,137	543,520	1,770,863
Chemicals and Allied Products						
Total	9,729	70,573,108	68,191,899	42,063,373	3,027,748	6,033,223
Under $10,000	1,188	6,015	4,607	2,815	451	-6,690
$10,000 under $25,000	412	8,259	7,795	6,021	1,222	-5,446
$25,000 under $50,000	797	30,338	28,112	16,385	1,952	-4,652
$50,000 under $100,000	1,098	80,767	79,405	50,899	2,454	-4,250
$100,000 under $200,000	1,140	158,303	154,361	99,200	4,518	-1,878
$200,000 under $500,000	1,745	570,844	563,830	383,897	14,165	5,349
$500,000 under $1,000,000	1,008	747,434	736,524	489,137	15,971	37,052
$1,000,000 under $5,000,000	1,669	3,505,986	3,463,324	2,426,967	82,380	150,095
$5,000,000 or more	664	65,465,162	63,153,941	38,588,052	2,904,635	5,863,643
Petroleum Refining and Related Industries						
Total	1,004	102,187,161	95,090,213	67,545,555	3,325,769	5,923,025
Under $10,000						
$10,000 under $25,000	130	974	751	527	126	-5,158
$25,000 under $50,000	128	5,747	5,597	3,009	95	-1,044
$50,000 under $100,000	-	-	-	-	-	-
$100,000 under $200,000						
$200,000 under $500,000	173	45,355	44,746	33,193	1,804	-4,179
$500,000 under $1,000,000	259	189,239	188,358	139,007	4,394	9,347
$1,000,000 under $5,000,000	200	368,607	361,025	274,194	9,849	12,849
$5,000,000 or more	112	101,577,239	94,489,736	67,095,725	3,309,501	5,908,210
Rubber and Miscellaneous Plastics Products						
Total	[illegible]	18,327,655	17,994,457	11,949,032	638,227	980,232
Under $10,000	555	3,018	2,263	1,230	771	-3,290
$10,000 under $25,000	279	5,602	5,449	3,957	99	-1,488
$25,000 under $50,000	394	14,860	13,379	8,424	573	-3,570
$50,000 under $100,000	816	57,805	57,300	33,250	2,595	-2,343
$100,000 under $200,000	1,044	154,899	153,168	89,804	6,304	7,281
$200,000 under $500,000	1,699	551,351	545,190	369,354	18,757	4,021
$500,000 under $1,000,000	807	564,122	557,773	385,547	18,629	7,303
$1,000,000 under $5,000,000	1,260	2,657,286	2,629,145	1,833,153	79,261	121,507
$5,000,000 or more	215	14,318,712	14,030,790	9,224,313	511,238	850,811
Leather and Leather Products						
Total	2,081	7,169,712	7,002,854	5,269,848	86,707	210,865
Under $10,000	-	-	-	-	-	-
$10,000 under $25,000						
$25,000 under $50,000	316	15,640	15,496	10,410	226	-3,021
$50,000 under $100,000						
$100,000 under $200,000	424	61,001	60,397	42,453	1,467	-5,043
$200,000 under $500,000	342	111,156	110,226	82,851	1,197	-4,033
$500,000 under $1,000,000	274	211,924	210,401	154,394	4,027	5,390
$1,000,000 under $5,000,000	520	1,133,372	1,127,188	879,852	12,931	20,586
$5,000,000 or more	200	5,636,619	5,479,146	4,099,888	66,859	196,986

Footnote at end of table.

Table 5.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry, size of business receipts	Number of returns	Receipts: Total	Receipts: Business	Cost of sales and operations	Depreciation	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)
MANUFACTURING--Continued						
Stone, Clay, and Glass Products						
Total	8,506	21,059,384	20,578,411	13,702,561	941,005	1,287,340
Under $10,000	465	2,015	713	458	143	-1,282
$10,000 under $25,000	(*)	(*)	(*)	(*)	(*)	(*)
$25,000 under $50,000	289	9,356	9,252	5,790	662	-1,146
$50,000 under $100,000	1,002	76,061	73,709	46,084	3,617	-10,013
$100,000 under $200,000	1,112	165,189	164,132	102,199	8,270	-7,027
$200,000 under $500,000	1,721	593,902	581,535	387,940	23,557	11,802
$500,000 under $1,000,000	1,764	1,243,184	1,219,388	839,032	48,450	45,473
$1,000,000 under $5,000,000	1,719	3,561,743	3,488,157	2,442,114	146,944	168,912
$5,000,000 or more	278	15,405,393	15,039,086	9,877,980	709,311	1,080,367
Primary Metal Industries						
Total	4,734	51,872,511	50,345,915	37,096,434	2,213,847	1,756,325
Under $10,000	182	7,850	538	297	32	754
$10,000 under $25,000	113	1,721	1,671	1,000	101	-899
$25,000 under $50,000	(*)	(*)	(*)	(*)	(*)	(*)
$50,000 under $100,000	420	32,812	32,629	22,295	1,055	-2,243
$100,000 under $200,000	605	93,808	92,844	58,483	2,356	2,037
$200,000 under $500,000	985	327,526	324,648	236,664	9,421	4,287
$500,000 under $1,000,000	670	458,505	451,577	319,511	12,528	10,452
$1,000,000 under $5,000,000	1,112	2,640,493	2,608,681	1,984,831	66,056	88,970
$5,000,000 or more	555	48,305,729	46,829,977	34,471,939	2,122,247	1,652,374
Fabricated Metal Products, Except Machinery and Transportation Equipment						
Total	24,244	44,512,138	43,710,010	31,340,201	1,103,798	2,125,381
Under $10,000	1,431	9,200	2,267	3,424	712	-8,743
$10,000 under $25,000	548	10,898	10,079	5,224	501	-377
$25,000 under $50,000	1,168	42,473	41,937	24,263	2,318	-3,104
$50,000 under $100,000	2,861	220,966	212,645	120,283	7,302	3,070
$100,000 under $200,000	3,463	501,187	493,204	309,209	14,827	428
$200,000 under $500,000	5,389	1,769,707	1,740,750	1,180,280	45,926	30,160
$500,000 under $1,000,000	3,517	2,483,973	2,457,019	1,688,549	59,877	95,058
$1,000,000 under $5,000,000	4,768	9,987,547	9,872,194	7,239,125	199,383	420,064
$5,000,000 or more	1,097	29,486,187	28,879,915	20,769,844	772,952	1,588,825
Machinery, Except Electrical						
Total	24,520	69,448,663	65,555,781	41,706,961	2,809,467	5,441,091
Under $10,000	1,279	7,982	3,345	2,453	671	-7,750
$10,000 under $25,000	1,307	25,602	23,230	13,768	1,774	-6,419
$25,000 under $50,000	2,226	94,175	85,857	50,396	4,447	-8,235
$50,000 under $100,000	2,797	217,146	211,636	121,252	10,554	-2,817
$100,000 under $200,000	3,930	582,795	569,941	338,614	24,004	11,086
$200,000 under $500,000	5,370	1,764,526	1,737,055	1,115,684	57,049	40,536
$500,000 under $1,000,000	3,249	2,302,326	2,264,737	1,562,330	73,098	51,909
$1,000,000 under $5,000,000	3,509	7,450,379	7,327,396	5,142,578	164,026	296,885
$5,000,000 or more	848	57,003,732	53,332,584	33,359,886	2,473,844	5,065,896
Electrical Equipment and Supplies						
Total	11,649	67,739,383	65,528,011	44,405,227	2,019,385	3,463,754
Under $10,000	1,372	7,681	5,207	5,325	416	-13,940
$10,000 under $25,000	506	9,932	8,998	6,969	602	-6,190
$25,000 under $50,000	816	31,410	30,592	22,732	1,385	-11,017
$50,000 under $100,000	1,306	94,880	94,302	58,643	2,608	-9,605
$100,000 under $200,000	1,733	258,307	246,887	157,480	7,461	-17,797
$200,000 under $500,000	1,930	619,280	607,793	405,086	14,864	-9,180
$500,000 under $1,000,000	1,371	993,012	968,596	682,799	22,365	-32,355
$1,000,000 under $5,000,000	1,892	4,155,280	4,084,512	2,753,146	82,387	124,945
$5,000,000 or more	715	61,569,601	59,481,124	40,313,047	1,887,297	3,438,893
Motor Vehicles and Equipment						
Total	2,793	87,801,549	85,880,450	66,572,515	2,034,881	6,373,271
Under $10,000	168	710	591	1,047	119	-2,195
$10,000 under $25,000	-	-	-	-	-	-
$25,000 under $50,000	177	7,084	6,373	5,385	355	-280
$50,000 under $100,000	166	13,542	13,159	9,507	329	-1,554
$100,000 under $200,000	350	51,285	49,850	35,639	1,122	-5,547
$200,000 under $500,000	652	211,438	208,002	153,276	5,433	-82
$500,000 under $1,000,000	493	353,923	351,323	259,955	5,299	1,276
$1,000,000 under $5,000,000	516	1,101,014	1,083,333	815,816	14,177	57,095
$5,000,000 or more	266	86,062,553	84,167,819	65,291,890	2,008,047	6,324,558
Transportation Equipment, Except Motor Vehicles						
Total	3,583	37,070,619	35,271,308	27,038,179	1,147,783	1,025,548
Under $10,000	226	766	713	509	176	-660
$10,000 under $25,000	133	2,378	2,212	918	210	-1,157
$25,000 under $50,000	278	10,434	10,403	8,939	1,395	-5,684
$50,000 under $100,000	437	32,050	30,564	24,279	734	-3,475
$100,000 under $200,000	528	81,922	79,352	57,700	2,672	-6,501
$200,000 under $500,000	655	232,033	229,097	154,191	5,742	-3,706
$500,000 under $1,000,000	423	291,588	284,666	225,502	7,030	-6,753
$1,000,000 under $5,000,000	662	1,607,824	1,583,346	1,273,328	26,342	37,545
$5,000,000 or more	235	34,811,624	33,050,955	25,292,813	1,103,482	1,015,939

Footnote at end of table.

Table 5.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry, size of business receipts	Number of returns	Receipts: Total	Receipts: Business	Cost of sales and operations	Depreciation	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)
MANUFACTURING--Continued						
Scientific Instruments, Photographic Equipment, Watches and Clocks						
Total	5,308	14,684,838	14,165,959	8,282,726	539,140	1,557,848
Under $10,000	751	2,069	1,621	[illegible]	507	-7,098
$10,000 under $25,000	511	8,320	8,298	5,396	563	-2,500
$25,000 under $50,000	545	18,203	7,480	12,703	1,098	-9,108
$50,000 under $100,000	566	40,475	39,724	23,052	1,254	-11,737
$100,000 under $200,000	811	115,668	113,361	76,[illegible]	[illegible]	-3,752
$200,000 under $500,000	980	318,026	315,366	195,740	7,660	-17,318
$500,000 under $1,000,000	421	291,880	288,689	172,739	5,435	12,583
$1,000,000 under $5,000,000	542	1,198,114	1,174,442	730,543	24,376	58,993
$5,000,000 or more	175	12,692,083	12,206,978	7,066,101	495,282	1,537,805
Miscellaneous Manufactured Products, and Manufacturing not Allocable						
Total	11,168	13,640,642	13,292,733	8,861,555	293,367	640,612
Under $10,000	1,397	3,814	3,161	2,079	340	-14,411
$10,000 under $25,000	1,170	19,674	18,490	11,698	1,493	-4,885
$25,000 under $50,000	976	43,597	38,408	25,923	1,798	-6,870
$50,000 under $100,000	1,427	106,753	103,984	64,600	2,621	-7,302
$100,000 under $200,000	1,481	224,265	218,611	127,337	5,528	1,587
$200,000 under $500,000	2,008	658,460	646,445	426,839	13,601	8,501
$500,000 under $1,000,000	1,025	739,883	729,226	494,721	12,807	23,917
$1,000,000 under $5,000,000	1,376	2,861,703	2,828,577	1,984,949	45,712	105,693
$5,000,000 or more	304	8,982,493	8,705,831	5,723,409	200,407	534,382
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES						
Total	72,550	167,212,641	162,061,039	95,329,334	17,172,708	8,617,944
Under $10,000	11,173	140,179	31,920	18,190	22,770	-22,958
$10,000 under $25,000	8,299	150,193	139,517	57,698	22,500	-14,527
$25,000 under $50,000	6,592	257,041	234,518	115,134	26,980	-8,903
$50,000 under $100,000	9,500	699,080	680,369	322,386	62,951	1,480
$100,000 under $200,000	12,678	1,856,487	1,803,920	933,562	130,440	57,399
$200,000 under $500,000	12,481	4,088,982	3,960,888	2,305,132	265,910	146,858
$500,000 under $1,000,000	5,535	3,861,077	3,783,860	2,305,031	242,780	169,118
$1,000,000 under $5,000,000	4,863	9,801,580	9,604,128	6,368,149	495,969	357,189
$5,000,000 or more	1,424	146,358,022	141,821,919	82,903,992	15,902,408	7,932,288
Transportation						
Total	55,364	74,497,065	71,273,908	47,360,573	4,953,667	1,594,986
Under $10,000	7,465	124,257	24,958	13,844	18,944	-15,510
$10,000 under $25,000	6,470	116,773	108,196	42,709	17,583	-10,680
$25,000 under $50,000	5,154	198,854	181,579	90,825	14,527	-3,716
$50,000 under $100,000	6,837	502,185	489,149	231,281	46,170	6,002
$100,000 under $200,000	9,662	1,413,964	1,378,217	723,332	93,419	42,189
$200,000 under $500,000	10,005	3,330,055	3,227,310	1,967,732	191,761	103,154
$500,000 under $1,000,000	4,613	3,204,621	3,145,698	1,990,752	172,841	104,514
$1,000,000 under $5,000,000	4,144	8,391,217	8,241,519	5,685,679	353,198	240,798
$5,000,000 or more	1,010	57,215,139	54,477,282	36,614,419	4,046,169	1,128,235
Communication						
Total	7,751	41,595,637	40,731,500	20,638,392	5,930,280	3,429,276
Under $10,000	1,337	7,564	1,303	873	331	-3,516
$10,000 under $25,000	513	10,647	9,829	4,777	1,408	-2,488
$25,000 under $50,000	609	25,603	24,805	11,608	4,481	-6,259
$50,000 under $100,000	1,262	94,716	92,654	45,865	11,497	-7,245
$100,000 under $200,000	1,608	236,885	229,645	105,500	17,623	4,366
$200,000 under $500,000	1,390	428,235	411,226	169,405	43,651	20,745
$500,000 under $1,000,000	469	336,079	326,058	136,145	40,573	35,510
$1,000,000 under $5,000,000	428	840,454	820,695	360,445	89,161	75,527
$5,000,000 or more	133	39,615,454	38,815,285	19,803,774	5,721,555	3,312,636
Electric, Gas, and Sanitary Services						
Total	9,435	51,119,939	50,055,631	27,330,369	6,288,761	3,593,682
Under $10,000	2,370	8,358	5,659	3,473	3,440	-3,932
$10,000 under $25,000	1,316	22,773	21,492	10,212	3,509	-1,359
$25,000 under $50,000	829	32,584	28,134	12,701	2,972	1,072
$50,000 under $100,000	1,401	102,179	98,566	45,240	11,284	2,723
$100,000 under $200,000	1,408	205,638	196,058	104,730	19,398	10,844
$200,000 under $500,000	1,085	330,692	322,352	168,055	30,498	22,95[illegible]
$500,000 under $1,000,000	453	320,377	312,104	178,134	29,366	29,094
$1,000,000 under $5,000,000	289	569,904	541,914	322,025	53,610	40,864
$5,000,000 or more	280	49,527,424	48,529,352	26,485,799	6,134,684	3,491,417
WHOLESALE AND RETAIL TRADE						
Total	568,228	674,507,820	660,666,978	509,397,534	6,316,521	14,367,925
Under $10,000	31,334	300,126	83,031	125,001	13,285	-68,691
$10,000 under $25,000	23,276	461,864	395,344	215,421	17,029	-43,262
$25,000 under $50,000	38,454	1,543,351	1,422,060	756,420	45,524	-58,814
$50,000 under $100,000	72,075	5,481,166	5,304,754	2,919,481	120,569	-57,353
$100,000 under $200,000	98,296	14,572,471	14,268,392	8,464,375	249,977	181,523
$200,000 under $500,000	133,345	43,651,926	42,930,361	27,815,081	601,591	915,245
$500,000 under $1,000,000	74,441	53,267,172	52,379,669	36,891,498	590,377	1,320,466
$1,000,000 under $5,000,000	80,833	168,962,649	166,519,674	130,286,503	1,386,697	3,703,792
$5,000,000 or more	16,168	386,267,695	377,363,643	301,923,754	3,244,472	3,474,761

Footnote at end of table.

Table [illegible].3--RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
WHOLESALE AND RETAIL TRADE--Continued						
Wholesale Trade						
Total	180,428	310,201,985	305,391,027	253,069,279	2,091,360	7,436,004
Under $10,000	13,651	181,471	34,638	91,255	5,510	-34,974
$10,000 under $25,000	8,085	179,545	132,647	63,448	6,596	-2,550
$25,000 under $50,000	10,150	452,595	378,620	183,262	12,136	3,409
$50,000 under $100,000	18,441	1,411,680	1,329,720	659,240	28,423	17,100
$100,000 under $200,000	20,684	3,088,830	2,981,550	1,696,263	48,462	74,410
$200,000 under $500,000	35,881	12,211,422	11,951,630	8,092,653	139,718	289,203
$500,000 under $1,000,000	26,489	19,235,337	18,879,521	13,862,594	199,137	493,089
$1,000,000 under $5,000,000	38,301	81,837,702	80,803,345	64,560,122	623,822	2,038,461
$5,000,000 or more	8,741	191,603,403	188,899,356	163,860,442	1,027,556	4,557,856
Groceries and related products						
Total	21,875	64,708,544	64,022,882	56,127,637	359,017	723,724
Under $10,000	1,527	28,628	4,387	2,652	802	-1,025
$10,000 under $25,000	509	10,141	8,436	2,142	605	1,780
$25,000 under $50,000	1,291	57,358	50,282	23,040	2,401	-2,665
$50,000 under $100,000	1,553	115,957	108,412	57,100	1,904	2,601
$100,000 under $200,000	2,171	308,644	305,774	165,952	6,111	3,663
$200,000 under $500,000	3,756	1,282,753	1,261,089	852,547	18,532	15,679
$500,000 under $1,000,000	2,951	2,187,990	2,174,802	1,656,580	27,040	23,158
$1,000,000 under $5,000,000	6,125	13,062,018	12,990,168	11,030,846	79,918	139,019
$5,000,000 or more	1,988	47,655,055	47,119,532	42,336,778	221,704	541,514
Machinery, equipment, and supplies						
Total	29,582	30,851,583	30,155,175	22,596,198	332,409	1,354,502
Under $10,000	2,241	11,049	6,211	4,879	1,158	-5,914
$10,000 under $25,000	1,483	36,492	23,071	12,503	1,450	-271
$25,000 under $50,000	1,838	70,513	65,903	36,141	1,492	-4,203
$50,000 under $100,000	3,520	270,875	258,692	138,028	7,063	5,559
$100,000 under $200,000	3,320	508,206	483,402	274,160	10,533	17,684
$200,000 under $500,000	6,423	2,201,477	2,152,340	1,432,163	24,325	52,684
$500,000 under $1,000,000	4,747	3,496,363	3,415,447	2,395,944	41,400	112,112
$1,000,000 under $5,000,000	5,159	10,538,865	10,317,864	7,800,222	109,809	382,967
$5,000,000 or more	847	13,717,743	13,432,245	10,502,158	135,179	793,884
Miscellaneous wholesale trade						
Total	128,971	214,641,858	211,212,970	174,345,444	1,399,934	5,357,778
Under $10,000	9,882	141,794	24,040	83,724	3,550	-28,035
$10,000 under $25,000	6,093	132,912	101,140	48,803	4,541	-4,059
$25,000 under $50,000	7,020	324,724	262,435	124,081	8,243	10,277
$50,000 under $100,000	13,367	1,024,848	962,616	464,112	19,456	8,940
$100,000 under $200,000	15,193	2,271,980	2,192,374	1,256,151	31,818	53,063
$200,000 under $500,000	25,701	8,727,192	8,538,201	5,807,943	96,861	220,840
$500,000 under $1,000,000	18,791	13,550,984	13,289,272	9,810,070	130,697	357,819
$1,000,000 under $5,000,000	27,016	58,236,819	57,495,313	45,729,054	434,095	1,516,475
$5,000,000 or more	5,905	130,230,605	128,347,579	111,021,506	670,673	3,222,458
Retail Trade						
Total	386,649	362,850,755	353,886,969	255,403,548	4,200,744	6,889,866
Under $10,000	17,630	118,645	48,383	33,746	7,774	-33,690
$10,000 under $25,000	15,139	281,108	261,487	151,514	10,433	-40,610
$25,000 under $50,000	28,277	1,089,370	1,042,205	572,393	33,338	-61,951
$50,000 under $100,000	53,480	4,059,944	3,965,750	2,253,973	92,037	-74,818
$100,000 under $200,000	77,535	11,473,086	11,276,313	6,760,804	201,388	106,658
$200,000 under $500,000	97,220	31,367,342	30,906,119	19,672,842	460,910	624,098
$500,000 under $1,000,000	47,543	33,771,081	33,241,900	22,844,264	388,150	819,349
$1,000,000 under $5,000,000	42,395	86,879,200	85,473,169	65,542,496	760,260	1,658,936
$5,000,000 or more	7,421	193,810,979	187,671,643	137,571,516	2,246,454	3,891,894
Building materials, hardware, and farm equipment						
Total	29,953	21,869,818	21,466,915	16,366,483	226,756	597,038
Under $10,000	1,340	7,525	4,491	3,905	392	-1,140
$10,000 under $25,000	837	17,042	12,865	9,171	413	441
$25,000 under $50,000	1,127	42,819	40,691	25,227	964	-2,890
$50,000 under $100,000	3,262	256,880	249,688	163,737	4,370	-2,659
$100,000 under $200,000	4,884	741,139	725,573	478,918	10,168	8,661
$200,000 under $500,000	7,379	2,521,604	2,478,373	1,772,233	29,415	54,358
$500,000 under $1,000,000	6,003	4,407,736	4,333,962	3,285,066	39,797	107,589
$1,000,000 under $5,000,000	4,756	8,798,633	8,656,221	6,751,114	85,921	243,049
$5,000,000 or more	361	5,076,440	4,965,051	3,877,112	55,316	189,629
General merchandise stores						
Total	22,483	73,427,734	69,471,543	43,531,718	1,086,845	2,327,336
Under $10,000	1,632	6,233	3,558	2,515	359	-3,369
$10,000 under $25,000	1,414	22,851	22,162	14,117	480	-4,335
$25,000 under $50,000	1,549	61,849	58,805	32,259	2,785	-4,964
$50,000 under $100,000	2,778	211,715	208,612	127,890	5,717	-8,090
$100,000 under $200,000	3,545	529,349	521,978	339,352	11,443	4,119
$200,000 under $500,000	5,437	1,769,791	1,739,994	1,083,709	36,091	46,656
$500,000 under $1,000,000	2,767	1,996,638	1,965,861	1,310,204	30,355	59,756
$1,000,000 under $5,000,000	2,758	5,700,503	5,574,120	3,661,134	74,192	184,752
$5,000,000 or more	599	63,128,805	59,376,453	36,960,538	925,423	2,052,811

Footnote at end of table.

Table 5.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
WHOLESALE AND RETAIL TRADE--Continued						
Retail Trade--Continued						
Food stores						
Total	27,694	78,778,406	77,941,317	61,561,480	785,159	554,130
Under $10,000	731	9,125	971	117	441	-5,627
$10,000 under $25,000	666	13,250	12,858	7,430	405	-1,215
$25,000 under $50,000	1,561	60,537	60,132	37,885	1,226	-3,539
$50,000 under $100,000	2,923	218,570	214,153	139,141	4,011	-4,636
$100,000 under $200,000	5,004	718,025	713,512	494,504	10,555	1,306
$200,000 under $500,000	6,343	2,098,711	2,078,658	1,581,729	23,850	17,986
$500,000 under $1,000,000	4,124	2,918,179	2,897,629	2,298,122	24,427	13,908
$1,000,000 under $5,000,000	5,139	10,578,268	10,486,346	8,385,615	83,357	94,797
$5,000,000 or more	1,197	62,163,741	61,477,058	48,616,937	636,887	[illegible],150
Automotive dealers and service stations						
Total	67,140	94,236,381	92,912,588	77,463,023	670,583	1,218,704
Under $10,000	2,166	10,691	4,947	4,152	625	-5,119
$10,000 under $25,000	1,560	30,999	29,106	18,467	645	-6,098
$25,000 under $50,000	2,723	105,502	98,422	64,996	3,392	-8,035
$50,000 under $100,000	4,428	349,981	336,831	223,200	6,707	-11,437
$100,000 under $200,000	8,271	1,234,175	1,217,780	874,223	19,517	786
$200,000 under $500,000	15,346	5,059,253	4,972,661	3,714,810	58,389	53,362
$500,000 under $1,000,000	10,550	7,730,498	7,620,161	6,080,405	68,839	101,670
$1,000,000 under $5,000,000	17,925	40,014,461	39,513,777	33,080,306	242,694	481,494
$5,000,000 or more	4,170	39,700,821	39,118,903	33,402,464	269,775	612,081
Apparel and accessory stores						
Total	39,443	18,920,411	18,432,129	11,387,185	201,293	541,128
Under $10,000	736	3,609	2,218	1,144	154	-651
$10,000 under $25,000	1,181	21,216	20,558	14,190	387	-5,755
$25,000 under $50,000	3,589	135,465	131,671	75,363	3,064	-7,193
$50,000 under $100,000	6,158	465,080	457,380	291,657	8,698	-25,882
$100,000 under $200,000	9,937	1,460,781	1,432,061	874,649	19,217	28,237
$200,000 under $500,000	10,260	3,235,801	3,191,109	1,921,994	33,390	124,710
$500,000 under $1,000,000	4,842	3,351,846	3,302,598	1,977,032	29,798	136,774
$1,000,000 under $5,000,000	2,483	4,640,572	4,519,127	2,729,506	46,225	195,373
$5,000,000 or more	248	5,606,041	5,375,407	3,501,650	60,360	95,515
Furniture, home furnishings, and equipment stores						
Total	34,441	15,192,329	14,670,040	9,430,350	137,894	326,850
Under $10,000	1,731	7,058	5,269	3,813	698	-4,926
$10,000 under $25,000	1,132	21,832	20,053	10,766	1,068	-3,268
$25,000 under $50,000	2,211	86,703	81,083	43,872	2,228	-5,314
$50,000 under $100,000	4,267	338,814	323,435	193,984	4,240	-5,568
$100,000 under $200,000	8,320	1,264,174	1,234,823	776,797	12,996	12,468
$200,000 under $500,000	9,810	3,247,576	3,184,081	2,024,247	34,404	82,105
$500,000 under $1,000,000	4,368	3,116,596	3,024,059	1,939,473	29,810	83,885
$1,000,000 under $5,000,000	2,413	4,199,443	4,068,148	2,719,251	29,470	84,797
$5,000,000 or more	187	2,[illegible]10,133	2,729,089	1,718,147	22,980	82,671
Eating and drinking places						
Total	74,272	21,718,765	21,146,182	9,301,855	635,467	427,810
Under $10,000	3,574	24,908	10,123	5,815	2,608	-4,614
$10,000 under $25,000	4,629	88,185	80,924	38,542	5,262	-11,927
$25,000 under $50,000	8,865	337,534	327,774	154,456	13,230	-19,046
$50,000 under $100,000	16,858	1,228,747	1,205,485	557,146	40,073	-15,758
$100,000 under $200,000	16,101	2,348,196	2,311,159	992,000	72,729	-9,629
$200,000 under $500,000	16,560	5,143,545	5,094,440	2,221,430	135,361	53,258
$500,000 under $1,000,000	5,460	3,755,716	3,697,964	1,573,796	94,488	120,392
$1,000,000 under $5,000,000	1,978	3,469,864	3,394,861	1,481,558	96,870	118,848
$5,000,000 or more	242	5,322,070	5,023,452	2,277,112	174,846	196,286
Miscellaneous retail stores						
Total	91,223	38,706,911	37,846,255	26,361,454	456,747	896,870
Under $10,000	5,718	49,496	16,806	12,285	2,497	-8,244
$10,000 under $25,000	3,715	65,733	62,961	38,831	1,773	-8,453
$25,000 under $50,000	6,649	258,961	243,627	138,335	6,449	-10,970
$50,000 under $100,000	12,802	990,157	970,166	557,218	18,221	-788
$100,000 under $200,000	21,471	3,177,247	3,119,427	1,930,361	44,763	60,710
$200,000 under $500,000	26,081	8,291,061	8,166,803	5,352,690	110,010	191,663
$500,000 under $1,000,000	9,426	6,493,872	6,399,666	4,380,166	70,636	195,375
$1,000,000 under $5,000,000	4,941	9,477,456	9,260,569	6,734,012	101,531	255,826
$5,000,000 or more	414	9,902,928	9,606,230	7,217,556	100,867	221,751
Wholesale and Retail Trade not Allocable						
Total	1,151	1,455,080	1,388,982	924,707	27,417	42,055
Under $10,000						
$10,000 under $25,000						
$25,000 under $50,000	359	22,704	22,268	14,800	287	419
$50,000 under $100,000						
$100,000 under $200,000						
$200,000 under $500,000	244	73,162	72,612	49,586	963	1,994
$500,000 under $1,000,000	407	260,754	258,248	184,640	3,090	8,028
$1,000,000 under $5,000,000	136	245,147	243,160	183,885	2,615	6,395
$5,000,000 or more	5	853,313	792,694	491,796	20,462	25,219

Footnote at end of table.

Table 5.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
FINANCE, INSURANCE, AND REAL ESTATE						
Total	425,088	225,581,228	118,529,783	57,970,771	5,211,840	17,654,882
Under $10,000	145,245	461,703	68,895	10,198	74,437	-396,407
$10,000 under $25,000	79,470	1,281,293	285,116	46,417	163,077	104,174
$25,000 under $50,000	63,738	2,252,033	771,787	115,971	252,920	283,078
$50,000 under $100,000	49,973	3,520,034	1,511,519	210,080	330,795	447,256
$100,000 under $200,000	35,546	4,943,084	2,545,341	413,713	384,954	480,933
$200,000 under $500,000	25,913	8,021,522	3,859,193	871,411	475,947	720,801
$500,000 under $1,000,000	10,922	7,687,604	2,659,304	726,096	351,272	616,772
$1,000,000 under $5,000,000	10,708	22,202,117	6,455,241	2,157,517	653,483	1,932,938
$5,000,000 or more	3,561	175,211,838	100,373,387	53,419,368	2,524,955	13,465,337
Banking						
Total	14,458	52,230,807	8,105,131	2,435,997	1,373,683	2,870,928
Under $10,000	248	3,012	249	-	62	-413
$10,000 under $25,000						
$25,000 under $50,000	488	16,143	12,769	-	732	-1,428
$50,000 under $100,000	537	39,740	19,167	-	839	1,883
$100,000 under $200,000	1,530	229,660	28,206	-	5,438	21,156
$200,000 under $500,000	3,672	1,250,897	92,438	205	28,376	126,951
$500,000 under $1,000,000	3,260	2,349,470	165,561	617	50,927	208,264
$1,000,000 under $5,000,000	3,677	7,487,704	646,005	5,152	160,434	515,441
$5,000,000 or more	1,041	40,854,181	7,140,736	2,430,023	1,126,875	1,999,074
Credit Agencies Other Than Banks						
Total	29,836	25,096,886	5,650,246	1,508,060	407,471	1,668,824
Under $10,000	12,833	26,886	4,114	689	1,696	-41,462
$10,000 under $25,000	2,489	38,414	10,582	51	553	2,678
$25,000 under $50,000	2,353	84,706	32,706	343	1,540	7,465
$50,000 under $100,000	2,538	183,823	81,339	3,738	3,565	20,045
$100,000 under $200,000	2,624	366,859	159,036	5,886	5,542	50,734
$200,000 under $500,000	2,177	684,008	208,704	4,849	9,669	71,433
$500,000 under $1,000,000	1,534	1,128,588	164,318	3,826	16,585	67,213
$1,000,000 under $5,000,000	2,527	5,448,328	565,976	41,087	59,430	351,267
$5,000,000 or more	753	17,135,274	4,423,471	1,447,591	308,891	1,139,451
Security and Commodity Brokers, Dealers, Exchanges, and Services						
Total	5,693	5,560,628	1,695,186	55,594	58,987	405,278
Under $10,000	1,605	3,152	766	-	472	-21,306
$10,000 under $25,000	833	12,859	5,084	-	282	-5,232
$25,000 under $50,000	569	19,414	8,573	-	509	-11,475
$50,000 under $100,000	737	54,258	13,919	-	596	-1,245
$100,000 under $200,000	688	93,203	31,008	-	1,515	-6,354
$200,000 under $500,000	441	144,081	45,044	1,501	1,715	919
$500,000 under $1,000,000	250	167,453	41,601	2,005	3,556	10,100
$1,000,000 under $5,000,000	408	765,613	236,778	3,470	8,112	60,227
$5,000,000 or more	154	4,300,595	1,312,413	48,618	42,230	379,644
Holding and Other Investment Companies						
Total	64,470	4,355,404	1,245,372	577,711	178,480	4,737,349
Under $10,000	41,883	95,569	3,519	375	6,082	-114,674
$10,000 under $25,000	9,600	148,895	6,953	1,048	5,399	37,235
$25,000 under $50,000	4,930	168,143	8,567	1,097	8,026	54,214
$50,000 under $100,000	3,290	231,096	20,360	4,173	9,367	79,829
$100,000 under $200,000	1,699	240,889	24,660	11,235	6,947	38,745
$200,000 under $500,000	1,543	467,534	75,567	8,078	10,632	146,693
$500,000 under $1,000,000	560	391,208	32,013	8,245	11,411	142,272
$1,000,000 under $5,000,000	650	1,396,437	198,452	76,195	35,044	656,755
$5,000,000 or more	310	6,215,633	875,281	467,265	85,572	3,696,280
Insurance Carriers						
Total	5,221	103,547,011	85,466,502	48,375,477	685,567	6,105,007
Under $10,000	767	3,437	2,083	502	15	-1,550
$10,000 under $25,000	282	4,208	1,020	627	32	1,287
$25,000 under $50,000	493	16,759	9,663	757	310	1,661
$50,000 under $100,000	322	22,264	16,584	2,897	503	1,059
$100,000 under $200,000	497	72,450	58,771	19,013	986	-1,525
$200,000 under $500,000	557	170,677	143,932	39,036	1,793	7,360
$500,000 under $1,000,000	417	296,910	252,775	78,206	1,986	10,801
$1,000,000 under $5,000,000	932	2,131,319	1,815,115	787,440	9,575	109,501
$5,000,000 or more	951	100,828,987	83,166,559	47,446,999	670,367	5,976,413
Insurance Agents, Brokers, and Service						
Total	32,228	5,333,450	5,033,309	1,302,804	81,284	414,286
Under $10,000	5,937	19,162	16,328	662	1,235	-2,364
$10,000 under $25,000	3,938	66,774	62,987	3,188	1,651	5,646
$25,000 under $50,000	4,837	175,014	169,597	12,564	3,790	13,631
$50,000 under $100,000	6,791	492,045	476,955	26,538	9,972	36,424
$100,000 under $200,000	5,372	752,095	730,478	69,042	14,341	69,623
$200,000 under $500,000	3,862	1,153,829	1,116,730	278,064	21,640	69,419
$500,000 under $1,000,000	1,026	689,189	663,379	275,973	7,180	38,430
$1,000,000 under $5,000,000	404	781,964	749,391	426,820	4,822	47,485
$5,000,000 or more	57	1,203,378	1,047,464	209,953	16,653	135,992

Footnote at end of table.

Table 5.3--RECEIPTS, SELECTED DE[illegible], AND NET INCOME, BY SELECTED INDUSTRIES AND [illegible]

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry, size of business receipts	Number of returns	Receipts: Total	Receipts: Business	[illegible]	Depreciation	Net income less deficit
FINANCE, INSURANCE, AND REAL ESTATE--Continued						
Real Estate						
Total	273,182	24,457,[illegible]	1,[illegible]34,[illegible]	[illegible]	[illegible]	1,453,210
Under $10,000	82,088	3[illegible],983	41,911	[illegible]	64,928	-814,571
$10,000 under $25,000	62,206	1,007,[illegible]45	198,415	41,[illegible]3	155,1[illegible]	42,403
$25,000 under $50,000	50,[illegible]65	1,771,[illegible]54	529,912	13[illegible],21	[illegible],13	219,910
$50,000 under $100,000	35,755	2,496,[illegible]	883,135	17[illegible],534	305,953	302,2[illegible]1
$100,000 under $200,000	23,133	3,1[illegible],[illegible]28	1,513,[illegible]	3[illegible],537	35[illegible],[illegible]5	308,554
$200,000 under $500,000	13,658	4,[illegible]	[illegible],176,778	533,[illegible]79	4[illegible],[illegible]22	298,[illegible]
$500,000 under $1,000,000	3,873	2,664,786	1,339,657	35[illegible],224	259,627	139,692
$1,000,000 under $5,000,000	2,107	4,190,752	2,243,524	81[illegible],353	376,06[illegible]	192,262
$5,000,000 or more	291	4,673,79[illegible]	2,407,463	1,368,9[illegible]9	274,36[illegible]	138,483
SERVICES						
Total	314,795	83,987,745	[illegible],91[illegible],175	42,246,883	4,[illegible]79,869	[illegible],304,498
Under $10,000	51,82[illegible]	547,29[illegible]	122,922	51,05[illegible]	100,434	-110,132
$10,000 under $25,000	32,814	60[illegible],624	54[illegible],[illegible]85	2[illegible]2,953	55,384	-36,484
$25,000 under $50,000	41,[illegible]34	1,575,765	1,481,1[illegible]9	[illegible]1,375	114,428	-[illegible]0,221
$50,000 under $100,000	55,73[illegible]	4,293,41[illegible]	4,127,5[illegible]	1,[illegible]30,926	235,282	20,980
$100,000 under $200,000	59,50[illegible]	8,720,16[illegible]	8,503,5[illegible]9	3,48[illegible],04[illegible]	390,647	192,207
$200,000 under $500,000	4[illegible]	15,600,999	[illegible]4	[illegible],4[illegible]	[illegible]3,83[illegible]	39[illegible],009
$500,000 under $1,000,000	14,737	10,369,148	[illegible],4[illegible]	5,3[illegible],475	508,826	251,975
$1,000,000 under $5,000,000	8,521	16,229,287	15,54[illegible],368	9,1[illegible],856	903,723	465,751
$5,000,000 or more	1,175	26,051,[illegible]	24,428,323	14,68[illegible],776	1,7[illegible],309	1,133,504
Hotels and Other Lodging Places						
Total	19,349	8,107,318	[illegible],5[illegible]	3,738,915	[illegible]	248,[illegible]
Under $10,000	[illegible],823	34,1[illegible]	[illegible],[illegible]	[illegible],832	[illegible],878	-2,[illegible]
$10,000 under $25,000	1,798	36,90[illegible]	[illegible],93	11,[illegible]	5,355	[illegible]
$25,000 under $50,000	3,113	13[illegible]	113,853	40,[illegible]	[illegible],581	-[illegible]
$50,000 under $100,000	3,1[illegible]	251,499	232,125	[illegible]	31,472	1,818
$100,000 under $200,000	3,115	456,594	438,427	187,193	45,364	[illegible],754
$200,000 under $500,000	3,1[illegible]	1,056,877	984,238	444,851	85,706	30,082
$500,000 under $1,000,000	1,193	86[illegible],838	832,421	398,953	[illegible]	-[illegible]
$1,000,000 under $5,000,000	89[illegible]	1,647,103	1,538,909	769,867	177,331	33,624
$5,000,000 or more	100	3,641,574	3,331,500	1,792,29[illegible]	193,5[illegible]	195,874
Personal Services						
Total	37,74[illegible]	[illegible],073,962	[illegible],917,279	3,727,398	327,972	22[illegible],424
Under $10,000	2,553	16,294	1[illegible],881	3,908	1,251	-312
$10,000 under $25,000	5,324	99,780	92,666	35,223	[illegible],011	-4,760
$25,000 under $50,000	7,829	292,87[illegible]	284,[illegible]27	12[illegible],567	17,218	49
$50,000 under $100,000	8,988	[illegible]5,[illegible]32	667,[illegible]10	334,694	34,159	134
$100,000 under $200,000	6,311	[illegible]08,954	897,350	448,595	42,405	18,903
$200,000 under $500,000	4,908	1,51[illegible],[illegible]35	1,469,992	753,[illegible]91	68,[illegible]49	62,438
$500,000 under $1,000,000	1,030	723,831	[illegible]23,854	435,[illegible]3	34,533	19,[illegible]46
$1,000,000 under $5,000,000	707	1,335,443	1,307,751	740,581	58,380	44,[illegible]15
$5,000,000 or more	91	1,511,723	1,473,748	848,636	74,366	86,811
Business Services						
Total	82,401	24,406,370	23,265,448	14,117,331	1,301,789	750,503
Under $10,000	21,032	269,435	5[illegible],158	15,083	49,683	-40,479
$10,000 under $25,000	10,813	192,406	176,9[illegible]	[illegible],798	1[illegible],713	-12,487
$25,000 under $50,000	11,531	428,333	404,704	153,532	29,8[illegible]7	[illegible],51
$50,000 under $100,000	10,941	819,166	788,334	311,933	53,424	11,434
$100,000 under $200,000	11,341	1,700,817	1,638,334	721,[illegible]56	94,186	61,291
$200,000 under $500,000	10,061	3,240,164	3,137,329	1,735,838	164,762	102,949
$500,000 under $1,000,000	3,548	2,544,872	2,4[illegible]3,271	1,439,735	12[illegible],241	70,[illegible]03
$1,000,000 under $5,000,000	2,729	5,360,357	5,136,500	3,401,344	2[illegible]4,271	155,324
$5,000,000 or more	401	9,850,822	9,472,348	6,283,[illegible]15	508,691	406,[illegible]52
Automobile Services, and Miscellaneous Repair Services						
Total	40,503	8,958,825	8,514,887	4,500,634	1,327,[illegible]56	219,9[illegible]
Under $10,000	4,078	69,192	12,178	4,595	22,770	-74
$10,000 under $25,000	4,053	74,249	70,142	21,275	12,261	-1,828
$25,000 under $50,000	6,287	236,486	224,712	99,808	24,442	[illegible],702
$50,000 under $100,000	8,116	610,859	595,[illegible]90	301,[illegible]14	52,489	12,434
$100,000 under $200,000	8,[illegible]	1,298,691	1,275,399	708,531	93,858	33,1[illegible]
$200,000 under $500,000	6,702	2,107,407	2,[illegible]37,073	1,167,958	215,79[illegible]	60,219
$500,000 under $1,000,000	1,658	1,160,703	1,133,806	642,445	166,840	41,64[illegible]
$1,000,000 under $5,000,000	903	1,545,599	1,492,612	768,384	277,743	49,763
$5,000,000 or more	60	1,855,639	1,[illegible]73,875	786,624	46[illegible],863	22,963
Amusement and Recreation Services						
Total	34,974	10,241,149	9,214,93[illegible]	4,773,927	748,949	275,40[illegible]
Under $10,000	9,039	89,572	19,348	13,777	13,943	-31,174
$10,000 under $25,000	3,755	66,539	6[illegible],476	24,326	9,890	-8,829
$25,000 under $50,000	4,845	199,440	173,[illegible]93	73,924	16,073	-13,718
$50,000 under $100,000	5,103	415,895	363,353	172,633	2[illegible],987	-8,247
$100,000 under $200,000	5,176	799,031	747,937	348,385	49,722	858
$200,000 under $500,000	4,649	1,615,516	1,428,474	699,322	92,249	38,329
$500,000 under $1,000,000	1,392	1,044,406	973,251	489,817	57,796	19,814
$1,000,000 under $5,000,000	786	1,711,182	1,544,[illegible]	858,575	105,56[illegible]	50,824
$5,000,000 or more	223	4,299,568	3,903,648	2,093,168	373,728	226,945

Footnote at end of table.

Table 1.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry, size of business receipts	Number of returns	Receipts		Cost of sales and operations	Depreciation	Net income (less deficit)
		Total	Business			
	(1)	(2)	(3)	(4)	(5)	(6)
SERVICES--Continued						
Other Services						
Total	99,822	25,200,119	24,488,804	11,388,678	514,933	576,489
Under $10,000	12,294	68,630	23,096	10,864	6,909	-36,007
$10,000 under $25,000	7,068	130,750	118,338	54,543	4,154	-8,769
$25,000 under $50,000	7,427	297,879	280,130	107,085	9,297	-3,008
$50,000 under $100,000	19,422	1,520,968	1,481,655	419,966	33,751	12,416
$100,000 under $200,000	24,920	3,556,079	3,508,562	1,068,286	65,112	70,259
$200,000 under $500,000	19,978	6,071,000	6,018,168	2,323,760	116,680	113,292
$500,000 under $1,000,000	5,914	4,033,498	3,959,805	1,895,022	72,529	101,146
$1,000,000 under $5,000,000	2,498	4,629,603	4,525,846	2,630,105	90,437	132,301
$5,000,000 or more	297	4,891,712	4,573,204	2,879,047	116,064	194,859
NATURE OF BUSINESS NOT ALLOCABLE						
Total	17,258	914,629	827,509	511,297	25,210	-7,090
Under $10,000	12,897	34,329	7,596	3,326	3,861	-24,509
$10,000 under $25,000	872	39,346	14,900	5,128	759	614
$25,000 under $50,000	727	30,273	25,700	11,100	1,169	-758
$50,000 under $100,000	1,275	84,952	82,696	29,713	4,582	1,338
$100,000 under $200,000	752	104,955	100,423	43,051	3,331	7,868
$200,000 under $500,000	332	115,981	115,856	51,728	1,997	1,724
$500,000 under $1,000,000	309	219,896	213,062	148,288	6,497	1,523
$1,000,000 under $5,000,000	89	284,897	267,276	218,963	3,014	5,110
$5,000,000 or more						

• / Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

NOTE: Estimates are rounded and may not add to totals.

For "Finance, insurance, and real estate," data are distributed by size of "Total receipts" rather than "Business receipts."

Section 6

Law and Terminology

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Changes in Law

The following is a law change affecting the statistics in this report.

Work Incentive (WIN) Credit

The Revenue Act of 1971 provided a job development tax credit, known as the Work Incentive Credit or WIN Credit for taxable years beginning on or after January 1, 1972. This new credit was designed to expand job opportunities for persons participating in the Federal Work Incentive Program. The Act provided that employers of participants in the WIN program be allowed a credit against their income tax liability of 20 percent of the salaries and wages paid such persons in taxable years beginning after 1971 for services performed during their first 12 months of employment (whether or not they were consecutive).

The WIN credit, limited to $25,000 plus 50 percent of the employer's income tax liability in excess of $25,000, was applied against tax liability that first had been reduced by foreign tax and investment credits. Tax did not include additional tax for tax preferences or Personal Holding Company tax. If the participant was involuntarily terminated at any time during the first 12 months or before the close of the 12th calendar month of employment thereafter, the credit was to be recaptured by increasing the tax liability by the amount of the credit previously claimed.

WIN credits not used during a particular tax period could be carried back 3 taxable years (but not to a tax year beginning before January 1, 1972) and then carried forward 7 taxable years. The unused credit carryback and carryover could be used to reduce any income tax liability for years to which it was carried provided it was not larger than the tax for that year.

Industrial Classification

In the tables in this report, businesses have been classified by the industrial activity from which they derived the largest share of their receipts. Every business return or schedule in the samples was assigned to a single industry class, even though receipts may have been from several different types of activities. The industry classes used were based on the Office of Management and Budget's Standard Industrial Classification Manuals, modified where necessary to fit the information available from tax returns for identifying industries.

Returns and schedules in the statistical samples were examined during statistical processing, and each was assigned a code classifying it by industry. In determining the code, the description of the business activity given by the taxpayer (and, for partnerships or corporations, the taxpayer-assigned code), the sources of the taxpayer's income, the nature of the expenses, and where necessary, information from various reference books were considered.

The fact that a reporting entity was in all cases assigned to a single industry class constitutes a limitation of the data. In the case of proprietorships, a code to identify type of industrial activity was assigned to each business and farm schedule attached to an individual income tax return. Since individual taxpayers normally filed a separate schedule for each separate business activity, and each such schedule was assigned to its own industry class, the limitation is not serious for proprietorships. It was more common, but still relatively rare, for partnerships to be extensively engaged in more than one type of business activity; however, it did occur, especially on the returns of larger partnerships, so there are some data in the partnership industry classes that are not really related to that industrial activity. For corporations, the entity coded may have been a single corporation engaged in only one activity, a single corporation engaged in many different types of business activities, or a group of corporations, each with different business activities, filing together on a consolidated return. Since these corporations having many different activities tended to be very large and therefore to dominate the statistics in the industries in which they were classified, the industry statistics for corporations should be used only with this limitation in mind.

The Standard Industrial Classification (SIC) Manuals, which served as the bases for the industry classification systems in this report, were issued in two versions, the 1972 Establishment SIC Manual which replaced the 1967 Manual and the 1968 Enterprise SIC Manual (which was an "interim" revision of the 1963 Enterprise Manual). For unincorporated businesses, where the single-establishment business was typical, the industry classes in this report were taken from the 1972 Establishment Manual. For corpora-

tions, the Enterprise Manual was the basis. In both systems, the SIC industry classes were sometimes consolidated or modified because the information available from tax returns for determining industrial activity was limited and because not every industry was well represented in the statistical samples. Most industry classes used in this report are equivalent to either the two, three, four-digit industry level in the corresponding SIC system. However, a few classes in the unincorporated area represent a more detailed classification than the four-digit level of the SIC. (For example, the SIC class, "hotels, motels, and tourist courts" is divided into two classes for unincorporated businesses in this report.) A few corporate industries in the finance area (for example, "small business investment companies") were based on special provisions of tax law rather than on the SIC system. In all areas, where data for some SIC industries were of publishable quality and data for others were not, the residual unpublished industries were for most tables aggregated to form groups that are not directly comparable to SIC industries. One can usually determine equivalent SIC industries by comparing the SIC titles with the titles of the industries shown in the tables in this report. For equivalent industry classes, the SIC manuals will give a detailed description of the content of the classes.

In the Establishment and Enterprise SIC systems, the level of detail is not identical for all industries. Generally, the Establishment SIC is the more detailed, and frequently several four-digit Establishment codes are combined into one four-digit Enterprise code. This difference accounts for part of the difference between the corporate and noncorporate industry classes in the tables in sections 2 through 5. In addition, since the forms of organization were not equally represented in the samples for an industry, the classes were frequently consolidated to different levels for the different forms. For example, proprietorships and partnerships, relatively rare in manufacturing industries, were coded for "Manufacturing Food and Kindred Products" (two-digit SIC level), while corporations in this two-digit group were classified into eight more-detailed (generally three or four-digit level) groups.

Explanation of Terms

This section contains brief descriptions of most of the terms appearing in the tables in this report.

The instructions for the tax forms in section 8 of this report will provide additional information about many items.

Explanations of terms are designed to aid in understanding the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code or related regulations, procedures, or policies. Code sections cited are those which were in effect during the period covered by this report.

Active businesses

An "active" business was defined as one reporting at least one item of income or deductions. The statistics in this report are from the returns and schedules of active businesses only. Partnerships and corporations organized or incorporated in the United States had to file returns even if they had no business activity during the year; however, such returns having no items of income or deductions were excluded from all tables except the sample count tables in section 7. Proprietorships only filed business or farm schedules if they had business activity, so there are no inactive proprietorships in any table.

Adjusted gross income

This amount was the result of reducing gross income from all sources subject to tax by adjustments such as the following:

(1) Ordinary and necessary expenses of operating a trade or business,

(2) Employee business and moving expenses,

(3) Expense deductions attributable to rents and royalties,

(4) Expenses of outside salesmen attributable to earning a salary, commission, or other compensation,

(5) Depreciation and depletion allowed life tenants and income beneficiaries of property held in trust,

(6) Exclusion of allowable sick pay if the sick pay was included in gross salary,

(7) Deductible losses from sales of capital assets and other property,

(8) Deductible half of the excess of net long-term capital gain over net short-term capital loss,

(9) Business net operating loss carryover, and

(10) Contributions to a retirement fund by the self-employed.

A deficit adjusted gross income occurred when the allowable deductions or losses exceeded gross income.

Advertising

This deduction was separately identified only on the corporation income tax form. Advertising costs for corporations consisted of the reported business deduction and any identifiable amount of advertising reported as a cost of sales or of operations.

Amortization

Amortization was a deduction for deferred expenses written off during the year. The following types of amortization were specifically mentioned in the Code as allowable deductions:

bond premiums (section 171)
child care facilities (section 188)
coal mine safety equipment (section 187)
defense emergency facilities (section 168)
lessee's improvements to leased property (section 178)
on-the-job training facilities (section 188)
organization expenditures of corporations (section 248)
pollution control facilities (section 169)
railroad rolling stock (section 184)
railroad tunnel bores and grading (section 185)
research and experimental expenditures (section 174(b))
trademark and trade name expenditures (section 177)

Of these, amortization of leasehold improvements was frequently included in depreciation and amortization of bond premiums was often shown as part of "other deductions." Write-offs of patents, copyrights, and other intangibles were usually included in depreciation.

Bad debts

Bad debts occurring during the year or a reasonable addition to a reserve for bad debts was allowable as a deduction under section 166 of the Code.

Recoveries of bad debts previously deducted by taxpayers who used the reserve method were netted against the year's bad debt deduction; recoveries by taxpayers deducting actual bad debts were included in income.

Business receipts

Business receipts were, in general, gross receipts from sales and operations reduced by the cost of returned goods and allowances. They may have included excise and sales taxes which were included in the sales price of the product; some taxpayers reported receipts this way and deducted the taxes as expenses, while others reported their receipts after adjustment for any taxes.

For proprietorships, business receipts were all income from the operation of the business, including incidental income from such things as sale of scrap or cash rebates that corporations and partnerships generally included in "other receipts." Dividends, interest, rents, royalties, and other investment-type income were generally not included in proprietorship receipts, though rents or interest that were actually income from business operations were sometimes included, for example, rents received by real estate operators and interest received by small-loan companies.

For partnerships, business receipts were, generally, the income from the company's principal business activities. Rents earned in addition to the company's principal income and interest, royalties, and nonqualifying dividends were generally shown as separate items. Incidental income, such as cash discounts or recoveries of taxes or bad debts previously deducted, was usually shown as "other receipts."

For corporations, business receipts were the income from the company's business operations. Investment income was shown in the separate categories for dividends, interest, rents, royalties, and gains from the sale of property, even if it was the principal source of income. However, when rent was actually operating income, as, for example, for hotels, real estate operators, public utilities, or manufacturers who rented rather than sold their products, the rental income was included in business receipts. In the finance area, where interest was usually the principal income, business receipts included only such operating income as service charges, box rentals, commissions, and fees. For insurance companies, business receipts were insurance premiums earned. (Mutual insurance companies with less than $500,000 in total receipts were not required to report premiums, so business receipts in the insurance area are slightly understated.)

Returns filed by corporate and partnership security dealers and corporate real estate developers were given special treatment in statistical processing. Sales of securities or real estate were netted against the cost of these "goods" and only the net amount was shown in the statistics. For partnerships, the net gain was shown as business receipts; for corporations, it was shown as gain from the sale of noncapital assets. Since it was usually not possible to separate sales of securities or real estate from other sources of receipts, such as commissions or construction activities, an arbitrary rule was used for corporations and partnerships in the specified industries; if cost of goods sold was 50 percent or more of business receipts, costs were subtracted from receipts and the difference was used as business receipts (for partnerships) or gain from the sale of noncapital assets (for corporations). No such adjustments were made for proprietorships in these industries, and receipts and cost of goods sold were shown in the tables as the taxpayers reported them.

Business receipts from farming were understated for all forms of business, because they did not include receipts from the sale of livestock held for draft, breeding, dairy, or sporting purposes. Income from the sale of such cattle and horses held for at least two years and other livestock (except poultry) held for at least one year was reported as gain or loss from the sale or exchange of property rather than as business receipts. See "capital gains," below.

Capital gains

Gains from sales of capital assets appear in the corporation tables as two income items, "Net long-term capital gain reduced by net short-term capital loss" and "Net short-term capital gain reduced by net long-term capital loss." For noncorporate businesses, these items were not included in business income; partners reported their share of partnership long-term and short-term gains on their own returns, and proprietors reported them on the nonbusiness schedules of their individual returns.

The tax treatment of capital gains and losses depended on whether they were "long-term" or "short-term" and differed somewhat for corporations and individuals. Capital gains and losses were long-term if the capital asset had been held for more than 6 months and short-term if it had been held for 6 months or less.

Short-term gain was includable in the taxable income of either corporations or individuals as ordinary income, but long-term gain received special treatment, in that the maximum tax rate was lower than for ordinary income and, for individuals, in that only one-half of it was included in adjusted gross income. Capital losses were deducted first from capital gains of the same type (e.g., short-term gains and losses were netted); any remaining loss was then deducted from gains of the other type (e.g., the excess of short-term losses over gains was netted against the excess of long-term gains over losses). For corporations, any loss still remaining was carried over to be deducted from capital gains in another year; for individuals, any remaining short-term loss or 50 percent of any remaining long-term loss could be deducted (up to a maximum of $1,000) in computing taxable income, with any remaining excess carried over to be deducted in another year.

"Capital assets" were defined in Code section 1221 as any property held by the taxpayer except: (1) stock-in-trade, receivables, or depreciable or real property used in or arising from trade or business; (2) copyrights, literary, artistic and musical compositions, and letters or similar property, unless

purchased by the taxpayer; and (3) discounted Government bonds maturing in 1 year or less.

Long-term capital gain could also result from the disposal of certain noncapital assets under the special provisions of Code section 1231. Much of the net gain from the sale of depreciable property and real estate used in trade or business and held for more than 6 months, livestock (except poultry) held for draft, breeding, dairy, or sporting purposes for 12 months or more (24 months or more for cattle and horses), and unharvested crops sold with the land, and gain from the disposal of certain standing timber, coal, and iron ore, were treated as long-term capital gain. (Net losses from the disposal of these types of property were treated as ordinary losses, that is, they were deductible from ordinary income in computing taxable income.) There were limitations on the amount of gain from the sale of depreciable property and farm property that could be treated as capital gains; the purpose of these limitations (which are detailed in Code sections 1245, 1250, 1251, and 1252) was to deny the capital gains treatment to gains resulting from other provisions of the Code, specifically rapid depreciation and amortization, and the offsetting of nonfarm income with farm losses. In addition, under Code section 617, corporations engaged in domestic mining operations that elected to claim unlimited deductions for exploration and development expenses (except for oil and gas) had to "repay" their post-1969 deductions when the mine reached the producing stage or when it was sold. If the mine was sold, the profit was treated as an ordinary net gain from a noncapital asset to the extent that the gain was prior to the sale. Such gains are reflected in the statistics. Any net gain in excess of the deductions was net gain under section 1231, and eligible for capital gains treatment.

Contributions

Contributions or gifts to charitable, religious, educational, and similar organizations were deductible, with certain legal limitations, in the computation of income of corporations. For proprietorships and partnerships, this was not allowed as a business deduction.

Cost of depreciable property

Cost of depreciable property for tax purposes was shown in the statistics only for proprietorships. It was generally the cost at the end of the year. It was taken from the depreciation schedule on schedule C or schedule F of Form 1040. Since the cost was only for property used in the proprietorship businesses, the cost of property held for the production of income reported on schedule E (rents and royalties) was excluded.

The cost of depreciable property for proprietorships was the cost of tangible property (such as buildings and equipment) and cost of the intangible assets (such as patents and copyrights) on which depreciation was allowed. The data included cost of property without regard to salvage value, but they were edited in statistical processing when possible to exclude the cost of fully depreciated property. Cost was excluded when the taxpayer did not show gross depreciable assets before subtracting accumulated depreciation or showed only partial cost of the property.

The cost of depreciable property for proprietorships was similar to, but not identical with, the balance sheet account, "depreciable assets," reported by corporations, and partnerships. Balance sheet accounts reflected the value of depreciable assets reported in the books of account, while cost of depreciable property was the cost of that property on which depreciation was allowable for tax purposes.

Cost of labor

The cost of labor, tabulated for proprietorships and partnerships, was a component of cost of sales and operations. For proprietorships in nonfarm industries it represented the amount reported on line 3, page 2 of schedule C-1, Form 1040. For proprietors and partnerships engaged in farming that used schedule F, which did not contain a cost of sales and operations schedule as such, it represented the amount reported on page 1, part II, item 29 "labor hired." For nonfarm partnerships, it was the amount reported in schedule A, line 29 on page 1 of Form 1065. (See "Payroll.")

Cost of sales and operations

If the receipts of the business included income from the sale of merchandise, cost of goods sold generally included the direct cost of that merchandise. In this sense it included goods purchased for resale (including inventory change) in trade industries, and raw materials, supplies, labor, and other direct costs in agriculture, mining, manufacturing, and other industries whose principal activity was producing goods.

If the receipts of the business were from the sale of services rather than goods, the corresponding figure for cost of operations was not always comparable for the three types of businesses. For corporations and partnerships, cost of operations generally included labor costs, supplies, rental of machinery and equipment, and other direct costs of producing the services. As can be seen from the statistics, however, many partnerships and most proprietorships did not report cost of operations as completely as did corporations, allocating the costs to the expense items rather than to cost of operations.

Farm costs for proprietorships and partnerships presented special problems because the schedule used did not provide for a cost of goods sold and/or operations computation. The cost of goods sold and/or operations statistics presented here for unincorporated farms were constructed from the expense schedules during statistical processing. See the discussions in this section under "Merchandise purchased," "Cost of labor," "Material and Supplies," and "Other costs."

For all types of businesses, certain deduction items which might sometimes be considered direct costs were never included in cost of goods sold (or cost of operations) if they could be identified. If taxpayers reported them there, they were removed during statistical processing and transferred to the appropriate deduction line. Transferred were all identifiable amounts of depreciation, depletion, amortization, taxes, and contributions to employee pension and other benefit plans. Advertising and rental of real property were also transferred for corporations.

Statistical adjustments to cost of goods sold made for corporate and partnership security dealers and corporate real estate developers are explained in "Business receipts."

Depletion

Depletion, a deduction allowable for the exhaustion of natural deposits or timber, could be based on cost, or, for natural deposits, on a fixed percentage of gross income, less rents and royalties paid, from the depletable property. For oil and gas wells, gross income was computed on the value of the product at the well-head. For depletable property other than oil and gas wells, "gross income" included not only the value of the mineral extracted from the property but also the value added by some transportation of the mineral and certain "treatment processes considered as mining" (Code section 613(c)).

Percentage depletion, though based on percentages of gross income from the depletable property, was limited. It could not exceed 50 percent of the taxable income from the property, computed without the depletion deduction. The percentage depletion rates for each type of deposit were listed in Code section 613 and ranged from 5 to 22 percent.

The statistics include any identifiable depletion reported as a cost of sales and operations.

Depreciable property

See "Cost of depreciable property."

Depreciation

The deduction for depreciation permitted a reasonable allowance for the exhaustion, wear and tear, and obsolescence of business property in cases where the estimated useful life of the property exceeded one year. The purpose was to enable businesses to recover the cost or other basis of depreciable property by allocating the cost of the property over its estimated useful life. A deduction for depreciation was not allowable on inventories, or land apart from the physical improvements or developments to it.

Several methods of computation could have been used in determining the deduction for the year. The most common method was straight-line, whereby an equal amount is deducted in each year of the useful life of the asset. The declining balance and the sum of the years-digits methods, whereby a larger portion of the asset's cost is written off during the earlier years of its life than during its later years, were also commonly used. These latter methods were specifically authorized by the Internal Revenue Code of 1954 and were generally permissible in the case of assets acquired after December 31, 1953. Standard useful lives, based on grouping assets according to the industrial activities in which they were used, were issued in 1962 as guidelines for establishing the "reasonableness" of the depreciation deduction. These "guideline lives" were modified for 1971 under the "class life asset depreciation range" system. Under this system, assets of the same type acquired in the same year were grouped into one or more closed-end "vintage" accounts and the accounts were assigned useful lives chosen from a range of published useful lives. The range of useful lives was generally from 20 percent longer to 20 percent shorter than the industry-grouped "guideline lives" established under the previous rules; but the Treasury Department could modify the guidelines lives in the future based on studies of actual replacement procedures. The only allowable depreciation methods under the system were the straight line, declining balance, and sum of the years-digits methods. Salvage value was not to be taken into account in computing depreciation, but no "vintage" account could be depreciated below a reasonable salvage value.

Amounts shown as depreciation include any identifiable depreciation reported as an operating or manufacturing cost. Also included in the statistics are amounts deducted on leasehold improvements, patents, and copyrights. Additional first-year (section 179) depreciation was included in the statistics for proprietorships and corporations, but for partnerships it was allocated to the partners for reporting on their own returns.

Distributions to stockholders

This was the amount paid to the company's stockholders out of earnings and profits, generally in cash but also in stock or, occasionally, in other kinds of property. When the corporation did not identify the type of distribution, it was assumed to have been paid in cash.

These figures include actual distributions made by Small Business Corporations electing to be taxed through their shareholders, but they do not include amounts of net income taxed through the shareholders but not actually distributed. Liquidating payments and other returns of capital were also excluded.

Dividends

Dividends received from domestic and foreign corporations were components of corporate income, but generally not of partnership or proprietorship income. All dividends received by proprietors and dividends which qualified for the dividend exclusion received by partners were reported on their individual income tax returns, as a part of their nonbusiness income. (See the explanation below for "Nonqualifying dividends.")

In a corporate income statement, dividends received from domestic corporations were distinguished from those received from foreign corporations. While the full amount was reported in arriving at net income, most domestic as well as those foreign dividends deemed earned in the United States (by resident foreign corporations) were recognized in computing the special deduction from net income for intercorporate dividends received. Domestic dividends not qualifying for the deduction were treated as "other receipts."

Employee benefit programs

Contributions by employers to employee benefit plans other than deferred compensation plans were deductible under Code Section 162 for all forms of business organizations. These plans included such things as hospitalization, health and accident insurance, group life insurance, and other employee welfare plans.

In previous years, this item was shown separately only on the corporation return form; for unincorporated business, it was included in "Other deductions."

Contributions to retirement and other deferred compensation plans deductible under Code Section 404 were included in "Retirement Plans."

Farm net profit (or loss), partnership returns

Farm net profit is shown in the partnership tables as an item of income, and farm net loss is shown as a deduction, for those partnerships not reporting the detail of income and expenses from farming. If a schedule F, Form 1040, was attached supporting the amount reported as farm net profit or loss, the components were combined during statistical processing with the equivalent income and deduction items shown on Form 1065. For example, "rent of farm or pasture" was combined with the deduction item, "Rents paid." If no supporting schedule was attached, the net amounts were shown as farm net profit or loss. The detail was reported by most farm partnerships, so the amount shown in the tables is a residual representing only a small portion of partnership farming activity.

Income from sales and operations

See "Business receipts."

Income (or loss) from other partnerships, etc.

This is the partnership's share of the profits (whether received or not) or losses of another partnership, except the partnership's distributive share of another partnership's capital gains or losses.

Income tax

The income tax shown in proprietorship table 2.7 was the proprietors' total income tax liability for the year, after being reduced by any credits, including the investment, retirement income, and foreign tax credits. The liability was based on the proprietors' income from all sources and so was not directly related to the profits or losses from the proprietorship business. The income tax figure does not include the Social Security self-employment tax or minimum tax.

The figure shown for corporations is "income tax after investment credit." This was the corporation's total income tax liability, including any tax from recomputing prior-year investment credit and any additional tax for tax preferences (minimum tax), less any investment credit. It does not include Personal Holding Company tax, and it is not reduced by the credit for foreign taxes paid.

The tax from recomputing prior year investment credit resulted when a taxpayer disposed of depreciable property on which he had previously taken an investment credit before its alloted life had passed. A proportionate amount of the credit previously deducted from tax had to be added back to tax in the year of disposition. This tax and the additional tax for tax preferences could occur even on a return showing a net deficit, so not all "income tax" in table 5.2 is associated with returns with net income.

The income tax figures in this report are generally the liability as reported on returns at the time of filing. Any adjustments resulting from audit and other events occurring after filing are not reflected.

Income tax after credits

See "Income tax."

Income tax after investment credit

See "Income tax."

Interest on Government obligations

Interest received on Government obligations was identified separately only for corporations. Amounts paid by the United States or its instrumentalities on or after March 1, 1941, were wholly taxable.

Interest on obligations of a State, United States possession, or their political subdivisions or of the District of Columbia was wholly tax-exempt.

Interest, other

Other interest consisted of amounts received by corporations from all sources except Government obligations.

Interest paid

Interest paid in connection with business indebtedness was deductible as an ordinary and necessary business expense. Included in the statistics was interest paid on deposits and withdrawable shares by banking and savings institutions. Also included were amounts paid by partnerships to a partner, acting in other than a capacity as a partner, for the use of capital.

Interest received

This item for partnerships included interest received by the business from all sources except interest wholly tax-exempt and interest on tax-free covenant bonds.

This item for proprietors was not considered business income and was therefore reported elsewhere on the individual income tax return.

Inventories

Inventories consisted of goods held for sale or of raw materials and supplies that would become a part of goods held for sale. Taxpayers engaged in manufacturing, trade, or any other business (except farming) where the production, purchase, or sale of merchandise was an income-producing factor were required to use inventories in computing the gross income from their businesses. The use of inventories required that direct expenses of production, such as factory labor for a manufacturing concern, be accrued and charged against sales in the year the finished goods were sold. In accounting for the sale of goods, therefore, all such businesses were required to use the accrual method of accounting. Inventories were normally valued at actual cost or at the lower of actual cost or market price.

Farmers were required to use inventories only if they elected to use the accrual method of accounting for their profit or loss from the sale of farm products. Farm inventories consisted of livestock, harvested crops held for sale or for future use, and supplies. Growing crops and livestock on which depreciation was taken were not included in inventories. Farm inventories could be valued by special methods in addition to cost and lower of cost or market. Under the unit-livestock-price method, livestock was grouped

by kind and age and all animals in each group were valued at the estimated cost of raising such animals. Under the farm-price method, each item of inventory was valued at the estimated market price, less cost of disposition. Valuing inventories by the farm-price method could result in an increase in the value of ending inventories over beginning inventories without any corresponding increase in expenses or costs.

Inventories shown as a part of the income statement in proprietorship and partnership tables were those reported by the taxpayers as a part of their computation of cost of goods sold. Those shown in the corporation tables were from the companies' balance sheets. The two figures therefore differ somewhat in concept. The income statement figures represented tax accounting figures, while the balance sheet amounts were usually those shown on the businesses' own books. The items included would not generally have been different, but the methods of valuing them might have been quite different.

Material and supplies

The amount of material and supplies, a component of the cost of goods sold, was secured for proprietorships from schedules C or F. For nonfarms, it was the amount on line 4 page 2 of schedule C-1. For farms, it was the item "supplies purchased," line 37, part II, page 1 of schedule F (for both cash and accrual methods of accounting). For nonfarm partnerships, it was the amount reported on line 30, schedule A, Form 1065.

Merchandise purchased

Merchandise purchased (called "purchases" for partnerships) was a component of the cost of goods sold. For nonfarm businesses, the sources were: (1) line 2, page 2 of schedule C-1, Form 1040, and (2) line 28c, schedule A, of Form 1065. For farmers, the sources were on schedule F, column c, part I, page 1, for farmers using the cash accounting method, and line 71, part V, page 2, for farmers using the accrual accounting method.

Net gain (or loss), noncapital assets

This income for partnerships and corporations represented gains and losses from the sale or exchange of property not eligible for capital gains tax treatment. For corporations, losses computed under Code section 1231 are included; for partnerships, section 1231 gains and losses are reported by the partners on their own returns. (See "Capital gains," above.) Sales or exchanges of noncapital assets were reported by proprietors as nonbusiness income.

Net income (or deficit)

This term is used in the corporation tables to mean the difference between gross taxable receipts and the sum of cost of sales and operations and other business deductions allowable for tax purposes. Gross taxable receipts includes business receipts, taxable investment income, and certain foreign income only constructively received; it does not include tax-exempt interest. It is the inclusion of constructive foreign income and the exclusion of State and local Government interest that causes "Net income" to differ from the item, "Total receipts less total deductions."

As discussed under "Net profit," below, the concept of net income for corporations is not strictly comparable with the concepts of net profit for proprietorships and partnerships.

Net profit (or loss)

For proprietorships, net profit (or loss) represented the difference between business receipts and the sum of cost of sales and operations and other business deductions. Unlike corporate net income, defined above, proprietorship net profit did not include investment income; and salaries to owners and business-related contributions or gifts were includable elsewhere on the returns of proprietors and so are not reflected in proprietorship net profit or loss.

For partnerships, net profit (or loss) represented the difference between total receipts and the sum of cost of sales and operations and other business deductions. Total receipts included, in addition to business receipts, investment income attributable to the partnership (except capital gains and losses and gains and losses under Code section 1231 as explained under "Capital gains" and "Net gain (or loss), noncapital assets," above). Unlike corporations, the deductions for partnerships excluded both contributions or gifts and additional first-year depreciation, which were reported on the partners' returns.

In this report, the term "net profit" is used for both proprietorships and partnerships although it is not strictly comparable for the two forms of business organizations. Three differences are: (1) investment income is reflected in the partnership net profit but not in the proprietorship net profit; (2) salaries paid to the owners are a business deduction for partnerships but not for proprietorships; and (3) additional first-year depreciation is a deduction in the computation of proprietorship net profit but not in the determination of partnership net profit.

Net worth

The net worth of Small Business Corporations electing to be taxed through the shareholders, shown in this report in table 4.4, was the net sum of capital stock, paid-in or capital surplus, retained earnings (appropriated and unappropriated), and shareholders' undistributed taxable income, reduced by the cost of treasury stock. Capital stock and paid-in or capital surplus were the amounts contributed by the shareholders or by dealings in the company's stock, and retained earnings and shareholders' undistributed taxable income were the accumulated profits and losses from the company's business operations. Treasury stock (a rare item for Small Business Corporations) represented the cost of the company's stock which was repurchased and not intended for resale.

Nonqualifying dividends received

This investment-type income for partnerships represented certain corporate dividends which were includible in the income of the partnership and for which the individual partners were not entitled to an exclusion on their individual income tax returns.

Number of businesses

Number of business organizations in this report represented the number of active businesses operated as proprietorships by individuals, the number of active partnerships, and the number of active Small Business Corporations electing to be taxed through the shareholders. For corporations, the number of businesses represents the number of returns filed for active corporations, including those filed on Form 1120S for Small Business Corporations. This total slightly understates the total number of corporations to the extent that subsidiary corporations were included in a consolidated return filed by a parent corporation.

Number of proprietorships was based on the number of schedules C and F filed with the income tax return, Form 1040, of the proprietor. When proprietors submitted (with their Form 1040) multiple schedules covering the activities of more than one business, each of these schedules was counted separately. (See also "Farm Landlords and Farm Operators" in Section 2 of this report.)

Other business deductions

See "Other deductions."

Other business income

See "Business receipts."

Other costs

Other costs was a component of cost of sales and operations. For nonfarm businesses, these costs were reported on line 31, schedule A, Form 1065, or line 5, page 2, of schedule C-1, Form 1040. For farmers, the amount was computed from schedule F, for both cash and accrual methods of accounting, as follows: farm expenses (total, part II, on page 1) less the sum of the items, labor hired, repairs and maintenance, interest, supplies purchased, taxes, insurance, rent of farm or pasture, retirement plans, amortization, and depletion. If inventories, purchases, and the other components of cost of goods sold were not reported, the entire amount was included in other costs for these statistics.

Other deductions

Other deductions comprised business expenses which were not allocable to a specific deduction item on the return form, such as administrative, general, and selling expenses; bonuses; delivery, freight, and shipping expenses. For corporations it also included all salaries and wages not deducted as a part of cost of sales and operations or some other item and certain deductions unique to life and mutual insurance companies. For corporations and partnerships, this item also included commissions, insurance, and legal and professional fees. For proprietorships the last three were shown as specific deductions.

Other employee benefit plans

See "Employee benefit programs."

Other interest

See "Interest, other."

Other receipts

For corporations and partnerships, this item included amounts not elsewhere reported on the income statements, such as: income from minor operations; cash discounts; income from claims, license rights, and judgments; net amount earned under operating agreements; profit from commissaries; profit on prior years' collections (installment basis); profit on purchase of corporation's own bonds; recoveries of losses and bad debts previously claimed for tax purposes; refunds for cancellation of contracts; and income from sales of scrap, salvage, or waste. Dividends from domestic corporations not subject to the special deduction were also included for corporations.

Payments to partners

Guaranteed payments which were made for services or for the use of capital where such payments were determined without regard to income of the partnership were allowed as a deduction in the computation of the partnership net profit (or loss).

Payroll

Payroll, shown in this report for proprietorships and partnerships, was the sum of cost of labor reported in cost of sales and operations plus salaries and wages reported among the deduction items. Various kinds of contract labor not actually representing payroll, such as janitorial or secretarial services, were also included. Payments to owners or partners were excluded.

Amounts of payroll were frequently included by taxpayers in other deduction items, such as commissions, legal and professional fees, repairs, or other deduction items. Because of the difficulty of identifying such amounts, they were shown in these tables as reported by the taxpayer. Thus the amount shown for payroll is probably understated.

Pension, profit-sharing, stock bonus, and annuity plans

See "Retirement plans."

Purchases

See "Merchandise purchased."

Rent (paid)

Rent paid on business property was deductible as an ordinary and necessary expense. Identifiable amounts of taxes and other expenses paid by lessees in connection with rent paid were included in their respective deduction headings. Excluded were payments in the form of crops by tenant farmers to landlords under crop-sharing agreements.

For corporations, an attempt was made to limit this deduction to only rent paid on real property. Rental of land or

buildings reported in the cost of sales and operations was transferred to this deduction item. Rental of machinery and equipment was, if identifiable, shown as cost of sales and operations or "Other deductions."

Rents received

Rents received for the use or occupancy of property consisted of the gross amounts. Depreciation, repairs, interest, taxes, and other expenses, which were deductible from gross rents, were included in their respective deduction items. For those manufacturing, public utility, and service corporations which frequently leased, rather than sold, their products, the rental income so derived was included in business receipts, as was the rental income of partnerships if it constituted the major portion of income.

Repairs

This deduction included cost of labor and supplies and other costs necessary for incidental repairs to the property. It did not include capital expenditures which added to the property value, improvements which appreciably prolonged its life, or expenditures for restoring or replacing property, which were added to the depreciable basis of the property and recovered through depreciation.

The "class life asset depreciation range system" included a provision for accounting for repairs of property placed in a "vintage" account. Taxpayers could elect to deduct currently expenditures for repairs, maintenance, rehabilitation, or improvement up to a specified amount (repair allowance) for each account, with an excess being capitalized in its own "vintage" account and depreciated.

Retirement plans

This deduction item was the employers' contributions to pension, profit-sharing, stock bonus, annuity, bond purchase, or other deferred compensation plans for their employees that were deductible under Code section 404. It did not include any payments by self-employed persons to their own retirement plans, which were reported on individual income tax returns as adjustments used in arriving at adjusted gross income.

Royalties

This income item for partnerships and corporations was the gross amount received for the use of property rights, such as patents, copyrights, and mineral rights. Expenses related to this income, such as depletion and taxes, were not deducted directly from the income but were reported among the specific deduction items.

Excluded were certain royalties received under a lease agreement on timber, coal deposits, and domestic iron ore deposits, which were allowed special tax treatment. Under elective provisions of Code section 631, the net gain or loss on such royalties were included in the computation of net gain or loss on sales or exchanges of certain business property under section 1231. If the overall result of this computation was a net gain, it was eligible for treatment as a long-term capital gain, taxable at the capital gains rates. If the overall result was a net loss, it was fully deductible in the current year as an ordinary noncapital loss.

Salaries and wages

This item consists of those salaries and wages not included as a deduction for "cost of labor" in the cost of sales and operations schedule. Salaries to partners and proprietors were not included in this amount.

For corporations, salaries and wages paid to employees were included in "Other deductions," unless included in another deduction item.

Small Business Corporations

The term, "small business corporation," is used in different parts of the Code for several different kinds of companies; however, in this report the term refers only to those Small Business Corporations defined in Subchapter S of the Code that elected to be taxed through their shareholders and filed on Form 1120S. This was the type of corporation frequently referred to in tax literature as "Subchapter S corporations," "pseudo-corporations," "hybrid corporations," or "tax-option small business corporations." The characteristics of these corporations are given in section 4 of this report.

Taxes paid

Taxes paid included the amounts reported as an ordinary and necessary business deduction as well as identifiable amounts reported as part of the cost of sales and operations. Included among the deductible taxes were ordinary State and local taxes paid or accrued during the year; social security and payroll taxes; unemployment insurance taxes; import and tariff duties; and business, license, and privilege taxes. Income and profits taxes paid to foreign countries or United States possessions were also deductible unless claimed as a credit against income tax. Not deductible were such taxes as Federal income and excess profits taxes, gift taxes, and taxes assessed against local benefits. If a business included in business receipts the excise and related taxes included in the sales price of its products, these taxes also were generally included in the deduction for taxes paid.

Total assets

Total assets were those reported in the end-of-year balance sheet in the corporations and partnerships' books of account. Total assets were net after reduction by accumulated depreciation, amortization, and depletion, and by the reserve for bad debts. When these reserves were reported as liabilities, they were treated as reductions from the asset accounts to which they related and the totals of assets and liabilities were adjusted accordingly.

Estimates of total assets for the few returns of corporations that failed to provide balance sheet information were based on schedules in the tax return other than the balance sheet, for example, the schedules for depreciation, bad debts, and cost of goods sold; information from reference books; and relationships between income statement and balance sheet items on similar returns which had both statements and

which were classified in the same industrial group. Estimates were not made for partnership returns without balance sheets; so many partnerships did not report balance sheet data (about 37 percent in 1972) that an adequate base for making estimates could not be constructed.

Total deductions

Total deductions for proprietorships consisted of (1) the deduction for cost of goods sold and (2) the ordinary and necessary business deductions from gross income. In addition, for both partnerships and corporations, total deductions also included expenses connected with investment income, and net loss from sales of noncapital assets. Total deductions for partnerships also included farm net loss and the partnership's share of net loss from other partnerships.

Total receipts

For partnerships, total receipts represented the sum of business receipts, investment income such as interest, rents, royalties, nonqualifying dividends, net gain from sale or exchange of noncapital assets, income from farms and other partnerships, and other income. For purposes of this report, total receipts did not reflect net losses from the foregoing sources.

For corporations, total receipts included the gross taxable receipts before deduction of cost of sales and operations and net losses from sales of noncapital assets. It also included nontaxable interest, but excluded all other nontaxable income recognized by the corporation.

Zero assets

This category was used in classifying returns by size of total assets. Included were: (1) final returns of liquidating or dissolving corporations or partnerships which had disposed of all assets and (2) final returns of merging corporations whose assets and liabilities were reported in the returns of the acquiring corporations.

Description of the Sample and Limitations of the Data

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Description of the Samples

The data in this report are estimates based on probability samples of the following returns: (1) Form 1040, Individual Income Tax Reurns, selected at rates ranging from .05 percent to 100 percent on the basis of size of adjusted gross income, selected large income items, or proprietorship business receipts; (2) Form 1065, Partnership Returns of Income, selected at rates ranging from 1.6 percent to 100 percent on the basis of size of gross receipts, total income, and total assets; and (3) Form 1120, 1120F, 1120L, 1120M, 1120DISC, and 1120S, Corporation Income Tax Returns, selected at rates ranging from 1 percent to 100 percent on the basis of size of assets and net income. The returns were selected before audit. Tentative and amended returns were excluded from the samples, since another return for the same taxpayer was subject to sampling.

Sample Plan

For each type of return, a sample was selected from the universe of returns. The return characteristics used for strati-

Table 7A.—PROPRIETORSHIPS: NUMBER OF FORM 1040 RETURNS IN THE POPULATION AND IN THE SAMPLE, [illegible] SAMPLING RATES, AND NUMBER OF BUSINESS RETURNS IN THE SAMPLE, 1972

Sample stratum	Number of returns: Population	Number of returns: Sample[1]	Prescribed sampling rate	Number of business returns in the sample
	(1)	(2)	(3)	(4)
Total	77,943,711	270,409	-	129,477
Nonbusiness, total	[illegible],254,728	141,814	-	948
Larger of adjusted gross income or largest specific income item—				
Under $10,000	42,700,581	37,363	.0005	281
$10,000 under $15,000	13,514,252	20,315	.0012	101
$15,000 under $20,000	[illegible],289,075	18,224	.0024	65
$20,000 under $50,000	4,743,884	20,[illegible]	.0040	95
$50,000 under $100,000	327,510	13,078	.0400	76
$100,000 under $200,000	64,654	10,030	.2500	113
$200,000 and over	16,822	16,822	1.0000	217
Business, total	[illegible],[illegible],670	128,342	-	128,216
Larger of adjusted gross income or largest specific income item-- and Business receipts				
Under $10,000 — Under $20,000	[illegible],[illegible],134	16,594	.0040	16,482
$10,000 under $15,000 — Under $50,000	[illegible],489,849	15,634	.0060	15,[illegible]
$15,000 under $20,000 — Under $100,000	1,421,[illegible]	14,778	.0100	14,[illegible]
$20,000 under $30,000 — Under $250,000	1,066,932	15,150	.0140	15,138
$30,000 under $50,000 — Under $500,000	486,993	16,173	[illegible]	16,[illegible]
$50,000 under $100,000 — Under $750,000	109,682	14,252	.0700	14,242
$100,000 under $200,000 — Under $1,000,000	42,382	14,957	.3500	14,[illegible]
$200,000 and over — Any amount	[illegible]	[illegible]	1.0000	[illegible]
Under $200,000 — $1,000,000 and over				
Returns with minimum tax $17,000 and over exclusive of returns in the 100 percent stratum	31[illegible]	31[illegible]	1.0000	[illegible]

[1]Included in the sample total is a manual sample taken from 12 small states that were sampled at rates of 1/1[illegible] and 1/5[illegible].
[2]Data in this column opposite the nonbusiness stub represent returns reclassified after the sampling stage as business returns.

Table 7B.—PARTNERSHIPS: NUMBER OF FORM 1[illegible] RETURNS IN THE POPULATION AND IN THE SAMPLE, AND PRESCRIBED AND ACHIEVED SAMPLING RATES, [illegible]

Sample stratum		Number of returns		Sampling rate	
		Population	Sample	Prescribed	Achieved
		(1)	(2)	(3)	(4)
Total[1]		1,[illegible]	[illegible]	-	-
Gross receipts or total income/deficit	and Total assets				
Both under $200,000	Not reported or under $250,000	884,[illegible]52	1[illegible],250	.01[illegible]	.01[illegible]
Both under $200,000	$250,000 under $500,000	35,1[illegible]7	2,[illegible]	.[illegible]	.[illegible]59
Both under $500,000 and at least one $200,000 under $500,000	Not reported or under $500,000	56,515	[illegible],[illegible]83	.[illegible]8	.[illegible]79
Both under $500,000	$500,000 and over	[illegible],5[illegible]8	2,987	.[illegible]	.193
Both under $5,000,000 and at least one $500,000 under $5,000,000	Under $5,000,000	25,796	25,7[illegible]	1.0[illegible]	1.[illegible]
Both under $5,000,000 and at least one $500,000 under $5,000,000 or at least one	$5,000,000 and over	2,868	2,868	1.00[illegible]	1.[illegible]
$5,000,000 and over	Any amount				

[1]Totals also include 288 partnership returns sampled in 1972 under an earlier sampling plan from an estimated population of 2,1[illegible] returns.

Table 7C.—CORPORATIONS: NUMBER OF RETURNS IN THE POPULATION AND IN THE SAMPLE, AND PRESCRIBED AND ACHIEVED SAMPLING RATES, 1972

Sample stratum		Number of returns		Sampling rate	
		Population	Sample	Prescribed	Achieved
		(1)	(2)	(3)	(4)
Total		1,888,245	120,[illegible]21	-	-
Total assets	and Net income or deficit				
Form 112[illegible], total[1]		1,594,411	97,748	-	-
Under $50,00[illegible]	Under $25,000:				
	Filed before January 1974	632,511	12,[illegible]9	.020	.020
	Filed after December 1973	46,974	530	.010	.011
$50,[illegible] under $1[illegible]	Under $50,000:				
Under $50,000	$25,000 under $50,000:				
	Filed before January 1974	227,188	9,108	.04[illegible]	.04[illegible]
	Filed after December 1973	12,508	201	.015	.016
$1[illegible] under $250,[illegible]	Under $100,000:				
Under $1[illegible]	$50,000 under $100,000:				
	Filed before January 1973	21,143	1,[illegible]	.[illegible]	.05[illegible]
	Filed in 1973	2[illegible]	1,455	.040	.[illegible]
	Filed after December 1973	13,847	300	.020	.22
$25[illegible] under $50[illegible]	Under $250,000:				
Under $250,[illegible]	$100,000 under $250,000:				
	Filed before January 1973	10,135	617	.060	.061
	Filed in 1973	14[illegible],301	9,816	.070	.067
	Filed after December 1973	[illegible],972	434	.050	.054
$5[illegible] under $1,[illegible]	Under $500,000:				
Under $500,[illegible]	$25[illegible],000 under $500,000:				
	Filed before January 1973 OR	10,100	982	.10[illegible]	.097
	Filed after December 1973	[illegible],1[illegible]5	9,507	.11[illegible]	.11
$1,[illegible] under $5,000,000	Under $750,000:				
Under $1,[illegible]	$5[illegible],000 under $75[illegible],000:				
	Filed before January 1974	[illegible],[illegible]8	1,[illegible]8	.15[illegible]	.14[illegible]
	Filed after December 1973	[illegible],3[illegible]	1,[illegible]	.30[illegible]	.271
$5,000,000 [illegible] $1[illegible]	Under $1,000,000:				
Under $5,[illegible]	$75[illegible] under $1,000,000:				
	Filed before January 1974	11,[illegible]75	[illegible],[illegible]5	.[illegible]	.[illegible]2
	Filed after December 1973	1,[illegible]09	[illegible]1	.30[illegible]	.298
$1[illegible]	Any amount	23,385	23,[illegible]	1.[illegible]	1.[illegible]
Under $1[illegible]	$1,[illegible] or more				
Form 112[illegible], 112[illegible], 112[illegible], total					
Any amount	Any amount	[illegible]	[illegible]	1.[illegible]	1.[illegible]
Form 112[illegible], total[1]		28[illegible],1[illegible]	14,[illegible]	-	-
Under $5[illegible]	Under $[illegible],000	141,8[illegible]	[illegible],[illegible]	.02[illegible]	[illegible]
$[illegible] under $[illegible]	Under $[illegible]:				
Under $[illegible]	$[illegible] under $[illegible]:				
	Filed before January 1973	3,[illegible]	[illegible]	[illegible]	.31
	Filed in 1973	[illegible]	1,[illegible]	[illegible]	.39
$1[illegible] under $[illegible]	Under $100,000	3,[illegible]	[illegible]	[illegible]	.39
Under $[illegible]	$50,000 under $100,000				
$[illegible] under $[illegible]	Under $[illegible],000	[illegible]	1,[illegible]	.07	[illegible]
Under $[illegible]	$100,000 under $[illegible],000				
$[illegible] under $[illegible]	Under $[illegible]:				
Under $[illegible]	$[illegible] under $[illegible]:				
	Filed before January 1973	[illegible]	1.3	[illegible]	[illegible]
	Filed in 1973	[illegible]	[illegible]	.11	.107
$1[illegible]	Any amount	[illegible]	[illegible]	1.	1.[illegible]
Under $1[illegible]	$[illegible] and over				
Form 112[illegible], total		[illegible]	[illegible]	1.	1.[illegible]
Any amount	Any amount				

[1]Form 112[illegible] filed after [illegible] 112[illegible].

fying each population are indicated in tables 7A, 7B, and 7C along with the strata limits and the number of returns in the population and sample per stratum. In all cases, distinct sets of monetary classes—the stratum limits—are listed beneath the characteristics which apply to them. For a return to fall in a particular stratum, both conditions on a line had to be satisfied.

Sampling rates were assigned with the objective of minimizing the coefficient of variation for estimates of important characteristics. Unbounded classes of large proprietorship, partnership, and corporation returns were sampled at a rate of 100 percent.

Randomly selected sets of ending digits of the social security number were used to select the Form 1040 sample where the prescribed sampling rate per stratum determined the number of digits in each set. Also, additional returns were manually selected for 12 small states in order to improve the estimates. Employer identification number ending digits were used to select the Form 1065 and Form 1120 samples.

Duplicate returns and inactive partnership and corporations returns (those returns reporting no income or deduction items) were included in the sample but excluded from tabulations.

Method of Estimation

The total number of returns per stratum was obtained from computer and manual counts of returns processed in the IRS Service Centers. Actual weights, rounded to two decimal places, were obtained by dividing the number of returns in each population stratum by the sample count for that stratum.

For proprietorships and partnerships, the actual weights were used to derive integer weighting factors that were applied to sample returns. For example, the actual weight of proprietorships (1040 business returns) with adjusted gross income or largest source of income $30,000 under $50,000 and business receipts under $500,000 was 22.38. Therefore, 38 percent of the sample returns in this stratum systematically received an integer weight of 23 and 62 percent, an integer weight of 22. For corporations, the actual weights were used to derive the estimates, which were then rounded to whole numbers at a later stage of processing.

Differences between the prescribed and achieved sampling rates occurred for the following reasons:

(1) Not all returns designated for the sample were found, even after followup,

(2) Social security and employer identification numbers used for selection of the sample were not distributed equally throughout each region of the United States, and

(3) If the characteristics of the return varied considerably from the criteria of the assigned sampling group, then the return was reassigned to another sample class; however, none of the returns was reassigned to a sample group with a larger weight than that in which it originally fell.

Sampling Variability

The coefficient of variation (CV) is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate provides the computed upper and lower limits within which approximately two out of three estimates derived from similarly selected samples would be expected to fall. Coefficients of variation based on the replicate method are shown for selected estimates in each industry class for proprietorships and partnerships in tables 2.1 and 3.1. Similar tables for corporations will appear in *Statistics of Income—1972, Corporation Income Tax Returns.*

Coefficient of variation estimates based on a special formula are shown in tables 7D, 7E, and 7F for frequency estimates in general. Since CV's in tables 2.1 and 3.1 were computed only for industry groups, tables 7D-7F can be used to obtain measures of variability for estimated frequencies in other tables where the classification is not by industry. The CV's in tables 2.1 and 3.1 which are based on the replicate method are subject to the limitations of variability more so than the coefficients in tables 7D, 7E, and 7F.

Values in the special formula tables, therefore, may be used as an alternate means for estimating variation for frequency estimates.

Table 7D.—PROPRIETORSHIPS: COEFFICIENT OF VARIATION (PERCENT) OF THE ESTIMATED NUMBER OF RETURNS, 1972

[illegible]	Coefficient of variation (Percent)
[illegible]	(*)
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	18.9
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	11.2
[illegible]	[illegible]
[illegible]	9.1
[illegible]	7.9
[illegible]	7.1
[illegible]	5.8
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	[illegible]
[illegible]	1.8
[illegible]	1.4
[illegible]	1.1

*Excessive sampling variability for the estimated number of returns.

Table 7E.—PARTNERSHIPS: COEFFICIENT OF VARIATION (PERCENT) OF THE ESTIMATED NUMBER OF RETURNS, BY SIZE OF BUSINESS RECEIPTS, 1972

Estimated number of returns	Size of business receipts		
	Under $[illegible]	$[illegible] under $[illegible]	$500,000 and over
	(1)	(2)	(3)
1	(*)	34.1	No sampling variability since all returns are in sample
2	( )	24.1	
50	39.	15.2	
75	28.5	12.4	
[illegible]	26.1	11.4	
1,[illegible]	24.7	10.8	
3,[illegible]	14.3	[illegible]	
5,[illegible]	11.1	4.8	
[illegible]	[illegible]	4.1	
1[illegible]	[illegible]	3.4	
13,[illegible]	[illegible]	3.[illegible]	
15,[illegible]	[illegible]	2.[illegible]	
2[illegible],000	5.5	2.4	
[illegible]	3.9	1.7	
5[illegible]	3.5	1.5	
10[illegible]	2.5	(2)	
20,000	1.8	(2)	
5[illegible]	1.1	(2)	

*Excessive sampling variability for the estimated number of returns.
²Not applicable since the estimated number of returns is greater than population estimates.
NOTE: Use column 1 for estimates not classified by size of business receipts.

Table [illegible].— CORPORATIONS: COEFFICIENT OF VARIATION (PERCENT) OF THE ESTIMATED NUMBER OF RETURNS, 19[illegible]

Estimated [illegible] returns	Coefficient of variation (Percent)
[illegible] and under	(·)
[illegible]	31.[illegible]
[illegible]	26.7
[illegible]	22.3
[illegible]	18.[illegible]
[illegible]	15.[illegible]
[illegible]	1[illegible].1
[illegible]	1[illegible].2
[illegible]	1[illegible]
[illegible]	8.[illegible]
[illegible]	[illegible].1
[illegible]	5.8
[illegible]	5.[illegible]
[illegible]	[illegible].5
[illegible]	3.5
[illegible]	3.2
[illegible]	2.6
[illegible]	2.2
[illegible]	1.[illegible]
[illegible]	1.6
[illegible]	1.[illegible]

[illegible] sampling variability for the estimated number of returns.

Response and Other Nonsampling Errors

In transcribing and tabulating the information from the returns in the sample, additional checks, were imposed to improve the quality of the resulting estimates. Incorrect or missing entries were corrected during statistical processing to make them consistent with other entries on the return or accompanying schedules.

Quality of the basic data abstracted at the processing centers was controlled by means of a continuous sampling verification system. Prior to tabulating, numerous computer tests were applied to each return record to assure that proper balance and relationship between return items were maintained.

In addition, an independent "quality assurance" review was conducted in the Statistics Division, National Office. This review consisted of an independent reprocessing of a small subsample of returns. Differences were noted and used to inform the processing centers of quality levels and to detect areas in which additional training or instructions were needed.

Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness, in light of provisions of tax laws, taxpayer reporting variations and limitation, economic conditions, comparability with other statistical series, and statistical techniques used in data processing.

However, the controls maintained over the selection of the sample returns, the processing of the source data and the review of the statistics did not completely eliminate the possibility of error. Also, practical operating considerations necessitated allowance of reasonable tolerances in the statistical processing of the data.

Section 8

Industrial Classification, 1971 and 1972

This section presents a comparison of Standard Industrial Classification of Establishments with Groupings used for Statistics of Income, 1971 and 1972, Proprietorships and Partnerships.

The industry groups for proprietorships and partnerships in this report reflect 1972 Standard Industrial Classification revisions which are summarized below:

(a) Farms were separated into two major groupings: agricultural production-crop and agricultural production-livestock.

(b) The definition of livestock farms was broadened to include poultry hatcheries; fish and frog farms for food; beef and cattle feedlots; and livestock, sheep, and goats on a contract basis.

(c) Hunting and trapping and game propagation, previously a separate group in Agricultural services and hunting and trapping was included in the new grouping, Fishing, hunting, and trapping.

(d) Fishery was changed to Fishing and is included in Fishing, hunting and trapping.

(e) In Construction, the title of the grouping was changed from Contract Construction to Construction to reflect the addition of Operative builders, formerly a part of Finance, insurance, and real estate. Also, in Construction, Special trade contractors now includes special trade contractors engaged in work on heavy or engineering construction. Formerly, these activities were classified in General contractors other than building.

(f) Wholesale trade was separated into two parts, Wholesale trade—durables and Wholesale trade—nondurables.

(g) Farmers and building contractors were considered as customers of Wholesale trade rather than Retail trade. This change resulted in moving farm machinery dealers; hay, grain, and feed stores; and many building material stores from Retail trade to Wholesale trade. Establishments which sold lumber and other construction materials to the general public and who identified themselves in Retail trade were classified in the statistics in Retail trade, Building materials dealers.

COMPARISON OF STANDARD INDUSTRIAL CLASSIFICATIONS OF ESTABLISHMENTS WITH GROUPINGS USED FOR STATISTICS OF INCOME, 1971 AND 1972, PROPRIETORSHIPS AND PARTNERSHIPS

Standard Industrial Classification 1967 Manual (1)	Standard Industrial Classification 1972 Manual (2)	Statistics of Income Classification 1971 (3)	Statistics of Income Classification 1972 (4)
AGRICULTURE, FORESTRY, AND FISHERIES	AGRICULTURE, FORESTRY, AND FISHING	AGRICULTURE, FORESTRY, AND FISHERY	AGRICULTURE, FORESTRY, AND FISHING
01. Agricultural production	01. Agricultural production--Crops	Farms	Farms.
011 Field crops	011 Cash grains 013 Field crops, except cash grains	0110 Field crop farms	0120 Field crop farms.
012 Fruits, tree nuts, and vegetables	016 Vegetables and melons 017 Fruits and tree nuts	0120 Fruit, tree nut, and vegetable farms	0150 Fruit, tree nut, and vegetable farms.
013 Livestock	[See 02. Agricultural production-livestock, below]	[0130 shown below]	[See 0230 Livestock farms below.]
014 General farms	019 General farms, primarily crop	0198 Other farms	[Included in 0120 Field crop farms.]
019 Miscellaneous agriculture (includes Horticultural specialties and Animal specialties which, for 1972 were separated)	[No corresponding identification]	[No corresponding identification]	[No corresponding identification.]
[Included in 019 Miscellaneous agriculture]	018 Horticultural specialties	[Included in 0198 Other farms]	0190 Horticultural specialties.
[Included in 013 Livestock and in the Animal specialties portion of 019 Miscellaneous agriculture]	02. Agricultural production--Livestock		
[013 Livestock]	021 Livestock, except dairy, poultry, and animal specialties 024 Dairy farms 025 Poultry and eggs 029 General farms, primarily livestock	0130 Livestock farms	0230 Livestock farms.
[Included in the Animal specialties portion of 019 Miscellaneous agriculture]	027 Animal specialties	0193 Animal specialty farms	0270 Animal specialties.
[No corresponding identification]	[No corresponding identification]	[No corresponding identification]	0300 Farms not allocable.
07. Agricultural services and hunting and trapping (for 1972, Agricultural services were shown separately and Hunting and trapping was combined with Fishing)	07. Agricultural services	Agricultural services and hunting and trapping	Agricultural services.
071 Agricultural services, except animal husbandry and horticultural services	071 Soil preparation services 072 Crop services 076 Farm labor and management services	0710 Miscellaneous agricultural services, except animal husbandry and horticultural services	0790 Other agricultural services.
072 Animal husbandry services	074 Veterinary services 075 Animal services, except veterinary	0722 Offices of veterinarians and animal hospitals 0728 Other animal husbandry services	0740 Veterinary service. 0750 Animal services, except veterinary.
073 Horticultural services	078 Landscape and horticultural services	0730 Horticultural services	0780 Landscape and horticultural services.
074 Hunting and trapping, and game propagation	[See 097 below]	0740 Hunting and trapping, and game propagation	[See 0970 below.]
08. Forestry	08. Forestry	Forestry	Forestry.
081 Timber tracts 082 Forest nurseries and tree seed gathering and extracting	No change	0800 Forestry	No change.
084 Gathering of gums and barks	084 Gathering of miscellaneous forest products, except tree seeds		
085 Forestry services	No change		
086 Gathering of forest products, not elsewhere classified	[Included in 084 above]		
09. Fisheries	09. Fishing, hunting, and trapping	Fishery	Fishing, hunting, and trapping. (For publication, 0930 and 0970 were combined.)
091 Fisheries, except fish hatcheries, farms, and preserves	091 Commercial fishing	0900 Fishery	0930 Commercial fishing and fish hatcheries and preserves.
098 Fish hatcheries, farms and preserves	092 Fish hatcheries and preserves		
[See 074 above]	097 Hunting and trapping, and game propagation	[See 0740 above]	0970 Hunting and trapping and game propagation.

COMPARISON OF STANDARD INDUSTRIAL CLASSIFICATIONS OF ESTABLISHMENTS WITH GROUPINGS USED FOR STATISTICS OF INCOME, 1971 AND 1972, PROPRIETORSHIPS AND PARTNERSHIPS

Standard Industrial Classification 1967 Manual (1)	Standard Industrial Classification 1972 Manual (2)	Statistics of Income Classification 1971 (3)	Statistics of Income Classification 1972 (4)
MINING	MINING	MINING	MINING
10. Metal mining	10. Metal mining		
101 Iron ores	No change	1000 Metal mining	No change.
102 Copper ores			
103 Lead and zinc ores			
104 Gold and silver ores			
105 Bauxite and other aluminum ores			
106 Ferroalloy ores, except vanadium			
108 Metal mining services			
109 Miscellaneous metal ores			
11. Anthracite mining	No change	1150 Coal mining	No change.
111 Anthracite mining			
12. Bituminous coal and lignite mining			
121 Bituminous coal and lignite mining			
13. Crude petroleum and natural gas	13. Oil and gas extraction		
131 Crude petroleum and natural gas	No change	1300 Crude petroleum and natural gas	1300 Oil and gas extraction.
132 Natural gas liquids			
138 Oil and gas field services			
14. Mining and quarrying of nonmetallic minerals, except fuels.			
141 Dimension stone	No change	1400 Quarrying and mining, not elsewhere classified	1400 Nonmetallic minerals, except fuel.
142 Crushed and broken stone, including riprap			
144 Sand and gravel			
145 Clay, ceramic, and refractory minerals			
147 Chemical and fertilizer mineral mining			
148 Nonmetallic minerals (except fuel) services			
149 Miscellaneous nonmetallic minerals, except fuels			
CONTRACT CONSTRUCTION	CONSTRUCTION	CONTRACT CONSTRUCTION	CONSTRUCTION
15. Building construction--general contractors	15. Building construction--general contractors and operative builders (for 1972, Operative builders was moved from Real estate to this group)	General contractors	General building contractors and operative builders.
151 General building contractors	152 General building contractors--residential buildings 154 General building contractors--nonresidential buildings	1510 Building construction	1510 General building contractors, except operative builders.
[See 656]	153 Operative builders	[See 6560]	1531 Operative builders.
16. Construction other than building construction--general contractors		[No corresponding identification]	Heavy construction contractors.
161 Highway and street construction, except elevated highways	No change	1610 Heavy construction, except buildings	1611 Highway and street construction.
162 Heavy construction, except highway and street construction		1620 General contractors, not allocable	1620 Heavy construction, except highway.
17. Construction--special trade contractors		Special trade contractors	Special trade contractors.
171 Plumbing, heating (except electric) and air conditioning		1710 Plumbing, heating, and air conditioning	1711 Plumbing, heating, and air conditioning.
172 Painting, paper hanging, and decorating		1720 Painting, paper hanging, and decorating	1721 Painting, paper hanging, and decorating.
173 Electrical work		1730 Electrical work	1731 Electrical work.
174 Masonry, stonework, tiling setting, and plastering	No change	1740 Masonry, stonework, and plastering	No change.
175 Carpentering and flooring		1750 Carpentering and flooring	
176 Roofing and sheet metal work		1760 Roofing and sheet metal work	1761 Roofing and sheet metal work.
177 Concrete work		1770 Concrete work	1771 Concrete work.
178 Water well drilling		1780 Water well drilling	1781 Water well drilling.
179 Miscellaneous special trade contractors		1790 Miscellaneous special trade contractors	No change.

COMPARISON OF STANDARD INDUSTRIAL CLASSIFICATIONS OF ESTABLISHMENTS WITH GROUPINGS USED FOR STATISTICS OF INCOME, 1971 AND 1972, PROPRIETORSHIPS AND PARTNERSHIPS

Standard Industrial Classification 1967 Manual (1)	Standard Industrial Classification 1972 Manual (2)	Statistics of Income Classification 1971 (3)	Statistics of Income Classification 1972 (4)
CONTRACT CONSTRUCTION--Continued	CONSTRUCTION--Continued	CONTRACT CONSTRUCTION--Continued	CONSTRUCTION--Continued
17. Construction--special trade contractors--Continued	No change	Special trade contractors--Continued	Special trade contractors--Continued
[No corresponding identification]	[No corresponding identification]	1800 Contractors not allocable	No change.
MANUFACTURING	MANUFACTURING	MANUFACTURING	MANUFACTURING
19. Ordnance and accessories	[No corresponding identification; included in 34 Fabricated metal products, except machinery and transportation equipment]	[No corresponding identification; included in 3970]	[No corresponding identification; included in 3400.]
20. Food and kindred products	No change	2000 Food and kindred products	No change.
21. Tobacco manufactures		[No corresponding identification; included in 3970]	
22. Textile mill products		2200 Textile mill products	
23. Apparel and other finished products made from fabrics and similar materials		2300 Apparel and other textile products	
24. Lumber and wood products, except furniture		2400 Lumber and wood products, except furniture	
25. Furniture and fixtures		2500 Furniture and fixtures	
26. Paper and allied products	No change	[No corresponding identification; included in 3970]	No change.
27. Printing, publishing, and allied industries		2700 Printing, publishing, and allied industries	
28. Chemicals and allied products		2800 Chemicals and allied products	
29. Petroleum refining and related industries		[No corresponding identification; included in 3970]	
30. Rubber and miscellaneous plastics products			
31. Leather and leather products		3100 Leather and leather products	
32. Stone, clay, glass, and concrete products		3200 Stone, clay, and glass products	
33. Primary metal industries		3300 Primary metal industries	
34. Fabricated metal products, except ordnance, machinery, and transportation equipment	34. Fabricated metal products, except machinery and transportation equipment	3400 Fabricated metal products	
35. Machinery, except electrical	35. Machinery, except electrical	3500 Machinery, except electrical	
36. Electrical machinery, equipment, and supplies	36. Electrical and electronic machinery, equipment, and supplies	3600 Electrical machinery, equipment, and supplies	3600 Electrical and electronic equipment.
37. Transportation equipment	No change	3700 Transportation equipment	No change.
38. Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks	38. Measuring, analyzing, and controlling instruments; photographic, medical, and optical goods; watches and clocks	[No corresponding identification; included in 3970]	[No corresponding identification; included in 3970.]
39. Miscellaneous manufacturing industries	No change	3970 Manufacturing, not elsewhere classified	3970 Other manufacturing industries.
[No corresponding identification]	[No corresponding identification]	3980 Manufacturing not allocable	No change.
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES		TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES	No change.
40. Railroad transportation	No change	[No corresponding identification]	[No corresponding identification.]
41. Local and suburban transit and interurban highway passenger transportation		Local and highway passenger transit	Local and interurban passenger transit.
411 Local and suburban passenger transportation		[No corresponding identification; included in 4189]	No change.
412 Taxicabs		4120 Taxicabs	4121 Taxicabs.
413 Intercity and rural highway passenger transportation		[No corresponding identification; included in 4189]	No change.
414 Passenger transportation charter service			
415 School busses			
417 Terminal and service facilities for motor vehicle passenger transportation			
[No corresponding identification]		4189 Other local and highway passenger transit	4189 Other passenger transportation.
42. Motor freight transportation and warehousing	No change	Trucking and warehousing	No change.
421 Trucking, local and long distance		4210 Trucking, local and long distance	
422 Public warehousing		4289 Public warehousing and motor freight terminals	4289 Public warehousing and trucking terminals.
423 Terminal and joint terminal maintenance facilities for motor freight transportation			
44. Water transportation		4400 Water transportation	No change.
45. Transportation by air		4500 Transportation by air	

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Standard Industrial Classification 1967 Manual (1)	Standard Industrial Classification 1972 Manual (2)	Statistics of Income Classification 1971 (3)	Statistics of Income Classification 1972 (4)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES--Continued	TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES--Continued	TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES--Continued	TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES--Continued
46. Pipe line transportation	46. Pipe lines, except natural gas	4000 Pipe line transportation	[No corresponding identification; included in 4799.]
47. Transportation services	No change	Transportation services	No change.
471 Freight forwarding		[No corresponding identification; included in 4799]	
472 Arrangement of transportation		4722 Arrangement of transportation, except travel agencies	4723 Freight transportation arrangement.
		4723 Travel agencies	4722 Passenger transportation arrangement.
473 Stockyards	[No corresponding identification; included in 478]	[No corresponding identification; included in 4799]	No change.
474 Rental of railroad cars	No change	4799 Other transportation services	
478 Miscellaneous services incidental to transportation			
48. Communication		4800 Communication	
49. Electric, gas and sanitary services		4900 Electric, gas, and sanitary services	
WHOLESALE AND RETAIL TRADE	WHOLESALE AND RETAIL TRADE	WHOLESALE AND RETAIL TRADE	WHOLESALE AND RETAIL TRADE
50. Wholesale trade	50. Wholesale trade--durable goods	Wholesale trade	Wholesale trade.
501 Motor vehicles and automotive equipment	501 Motor vehicles and automotive parts and supplies	5010 Motor vehicles and automotive equipment	No change.
502 Drugs, chemicals and allied products	[See under 512 and 516]	5020 Drugs, chemicals, and allied products	[See under 5129.]
[No corresponding identification; included in 509]	502 Furniture and home furnishings	[No corresponding identification; included in 5100]	[No corresponding identification; included in 5195.]
503 Piece goods, notions, apparel	[See under 513]	5030 Piece goods, notions, and apparel	[See under 5130.]
[No corresponding identification; included in 509]	503 Lumber and other construction materials	5098 Lumber and construction materials	5030 Lumber and construction materials.
	504 Sporting, recreational, photographic, and hobby goods, toys and supplies	[No corresponding identification; included in 5100]	[No corresponding identification; included in 5095.]
504 Groceries and related products	[See under 514]	5040 Groceries and related products	[See under 5140.]
[No corresponding identification; included in 509]	505 Metals and minerals, except petroleum	[No corresponding identification; included in 5100]	[No corresponding identification; included in 5095.]
505 Farm product--raw materials	[See under 515]	5050 Farm product--raw materials	[See under 5150.]
506 Electrical goods	No change	5060 Electrical goods	No change.
507 Hardware, and plumbing and heating equipment and supplies		5070 Hardware, and plumbing and heating equipment and supplies	
508 Machinery, equipment, and supplies		5080 Machinery, equipment, and supplies	5083 Farm machinery and equipment.
			5089 Other machinery, equipment and supplies.
509 Miscellaneous wholesalers	[No corresponding identification]	5100 Wholesale trade, not elsewhere classified	[No corresponding identification.]
[No corresponding identification]		5110 Wholesale trade not allocable	5199 Wholesalers not allocable.
[No corresponding identification; included in 509]	509 Miscellaneous durable goods	[No corresponding identification; included in 5100]	5095 Other durable goods.
	51. Wholesale trade--nondurable goods		
[No corresponding identification; included in 509 above]	511 Paper and paper products	[No corresponding identification; included in 5100 above]	[No corresponding identification; included in 5195.]
[No corresponding identification; included in 502 above]	512 Drugs, drug proprietaries and druggists' sundries	[No corresponding identification; included in 5020 above]	5129 Drugs, chemicals, and allied products.
	516 Chemicals and allied products		
[See 503 above]	513 Apparel, piece goods, and notions	[See 5030 above]	5130 Apparel, piece goods, and notions.
[See 504 above]	514 Groceries and related products	[See 5040 above]	5140 Groceries and related products.
[See 505 above]	515 Farm--product raw materials	[See 5050 above]	5150 Farm product raw materials.
[No corresponding identification; included in 509 above]	517 Petroleum and petroleum products	[No corresponding identification; included in 5100 above]	[No corresponding identification; included in 5195.]
	518 Beer, wine and distilled alcoholic beverages	5095 Alcoholic beverages	5180 Alcoholic beverages.
	519 Miscellaneous nondurable goods	[No corresponding identification; included in 5100 above]	5195 Other nondurable goods.

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Standard Industrial Classification 1967 Manual (1)	Standard Industrial Classification 1972 Manual (2)	Statistics of Income Classification 1971 (3)	Statistics of Income Classification 1972 (4)
WHOLESALE AND RETAIL TRADE--Continued	WHOLESALE AND RETAIL TRADE--Continued	WHOLESALE AND RETAIL TRADE--Continued	WHOLESALE AND RETAIL TRADE--Continued
Retail trade	Retail trade	Retail trade	Retail trade
52. Building materials, hardware, and farm equipment dealers	52. Building materials, hardware, garden supply, and mobile home dealers	Building materials, hardware and farm equipment	Building materials and garden supplies.
521 Lumber and other building materials dealers	No change	5219 Building materials dealers	5220 Building materials dealers.
522 Plumbing, heating and air conditioning equipment dealers	[No corresponding identification]		[No corresponding identification.]
523 Paint, glass, and wallpaper stores	No change		[No corresponding identification; included in 5220 above.]
524 Electrical supply stores	[No corresponding identification]		[No corresponding identification.]
525 Hardware and farm equipment	525 Hardware stores (Farm equipment is now included in 508)	5251 Hardware stores 5252 Farm equipment dealers	5251 Hardware stores. [Farm equipment dealers are included in 5083.]
529 Farm and garden supply stores	526 Retail nurseries, lawn and garden supply stores	[No corresponding identification; included in 5988]	5261 Retail nurseries and garden stores.
[No corresponding identification; included in 559]	527 Mobile home dealers	[No corresponding identification; included in 5990]	5271 Mobile home dealers.
53. Retail trade--general merchandise	53. General merchandise stores	General merchandise stores	General merchandise stores.
531 Department stores	No change	[No corresponding identification; included in 5389]	[No corresponding identification; included in 5398.]
532 Mail order houses	[See 5961]	5320 Mail order houses	[See 5961.]
533 Variety stores	No change	[Included in 5389]	5331 Variety stores.
534 Merchandising machine operators	[See 5962]	5340 Automatic merchandising machine operators	[See 5962.]
535 Direct selling establishments	[See 5963]	5350 Direct selling establishments	[See 5963.]
539 Miscellaneous general merchandising stores	No change	5389 Variety and other general merchandising stores	5398 Other general merchandising stores.
54. Food stores		Food stores	Food stores
541 Grocery stores		5410 Grocery stores	5411 Grocery stores.
542 Meat and fish (seafood) markets	542 Meat and fish (seafood) markets, including freezer provisioners	5420 Meat and fish markets	5420 Meat markets and freezer provisioners.
543 Fruit stores and vegetable markets	No change	5430 Fruit stores and vegetable markets	5431 Fruit stores and vegetable markets.
544 Candy, nut, and confectionery stores		5440 Candy, nut, and confectionery stores	5441 Candy, nut, and confectionery stores.
545 Dairy products stores		[No corresponding identification; included in 5489]	[No corresponding identification; included in 5480.]
546 Retail bakeries		5460 Retail bakeries	No change.
549 Miscellaneous food stores		5489 Dairy products and other food stores	5480 Other food stores.
55. Automotive dealers and gasoline service stations		Automotive dealers and service stations	No change.
551 Motor vehicle dealers (new and used cars)	No change	5512 Motor vehicle dealers	5511 New and used car dealers.
552 Motor vehicle dealers (used cars only)			5521 Used car dealers.
553 Tire, battery, and accessory dealers	553 Auto and home supply stores	5530 Tire, battery and accessory dealers	5531 Auto and home supply stores.
554 Gasoline service stations	No change	5540 Gasoline service stations	5541 Gasoline service stations.
559 Miscellaneous aircraft, marine, and automotive dealers	555 Boat dealers 556 Recreational and utility trailer dealers 557 Motorcycle dealers 559 Automotive dealers, not elsewhere classified.	5590 Other automotive dealers	5580 Boat and other automotive dealers.
56. Apparel and accessory stores	No change	Apparel and accessory stores	No change.
561 Men's and boys' clothing and furnishings stores		[No corresponding identification; included in 5689]	5611 Men's and boys' clothing and furnishings stores.
562 Women's ready-to-wear stores		5679 Women's ready-to-wear and accessory stores, and fur shops	5621 Women's ready-to-wear stores.
563 Women's accessory and specialty stores			5631 Women's accessory and specialty stores.
568 Furriers and fur shops			5681 Furriers and fur shops.
564 Children's and infants' wear stores	No change	5689 Other apparel and accessory stores	[No corresponding identification; included in 5698.]
565 Family clothing stores			5651 Family clothing stores.
566 Shoe stores			5661 Shoe stores.
567 Custom tailors			5698 Other apparel and accessory stores.
569 Miscellaneous apparel and accessory stores	569 Miscellaneous apparel and accessory stores		

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Standard Industrial Classification 1967 Manual (1)	Standard Industrial Classification 1972 Manual (2)	Statistics of Income Classification 1971 (3)	Statistics of Income Classification 1972 (4)
WHOLESALE AND RETAIL TRADE--Continued	WHOLESALE AND RETAIL TRADE--Continued	WHOLESALE AND RETAIL TRADE--Continued	WHOLESALE AND RETAIL TRADE--Continued
Retail trade--Continued	Retail trade--Continued	Retail trade--Continued	Retail trade--Continued
57. Furniture, home furnishings, and equipment stores..		Furniture, home furnishings, and equipment.....	Furniture and home furnishings stores.
571 Furniture, home furnishings, and equipment stores, except appliances.....	No change.....	5712 Furniture stores.....	No change.
		5718 Home furnishings and equipment stores, except appliances.....	5718 Home furnishings, except appliances.
572 Household appliance stores.....		5790 Household appliances, radio, TV, and music stores.....	5722 Household appliance stores.
573 Radio, television, and music stores.....			5730 Radio, television, and music stores.
58. Eating and drinking places.....		Eating and drinking places.....	
5812 Eating places.....	No change.....	5812 Eating places.....	No change.
5813 Drinking places.....		5813 Drinking places.....	
59. Miscellaneous retail stores.....	59. Miscellaneous retail.....		Miscellaneous retail stores.
591 Drug stores and proprietary stores.....	No change.....	5910 Drug and proprietary stores.....	5912 Drug stores and proprietary stores.
592 Liquor stores.....		5920 Liquor stores.....	5921 Liquor stores.
593 Antique stores and second and stores.....	593 Used merchandise stores.....	5930 Antique and secondhand stores.....	5931 Used merchandise stores.
[No corresponding identification].....	594 Miscellaneous shopping goods stores.....	[No corresponding identification].....	[No corresponding identification.]
595 Sporting goods stores and bicycle shops.....	5941 Sporting goods stores and bicycle shops....	5950 Sporting goods stores and bicycle shops.....	5941 Sporting goods stores and bicycle shops.
594 Book and stationery stores.....	5942 Book stores.....	[No corresponding identification; included in 5988].....	5942 Book stores.
	5943 Stationery stores.....		5943 Stationery stores.
597 Jewelry stores.....	5944 Jewelry stores.....	5970 Jewelry stores.....	5944 Jewelry stores.
5995 Hobby, toy, and game shops.....	5945 Hobby, toy, and game shops.....	[No corresponding identification; included in 5988].....	5945 Hobby, toy, and game shops.
5996 Camera and photographic supply stores.....	5946 Camera and photographic supply stores.....		5946 Camera and photographic stores.
5997 Gift, novelty, and souvenir shops.....	5947 Gift, novelty, and souvenir shops.....		5947 Gift, novelty, and souvenir shops.
[No corresponding identification; included in 5999].....	5948 Luggage and leather goods stores.....	[No corresponding identification; included in 5988].....	5948 Luggage and leather goods stores.
	5949 Sewing, needlework and piece goods stores..		5949 Sewing, needlework and piece goods stores.
	596 Nonstore retailers.....		
[See 532, 534, and 535 above].....	5961 Mail order houses.....	[See 5320, 5340, and 5350 above].....	5961 Mail order houses.
	5962 Automatic merchandising machine operators..		5962 Merchandising machine operators.
	5963 Direct selling establishments.....		5963 Direct selling organizations.
598 Fuel and ice dealers.....		5980 Fuel and ice dealers.....	No change.
599 Retail stores, not elsewhere classified.....			
5992 Florists.....	No change.....	5985 Florists.....	5992 Florists.
5993 Cigar stores and stands.....		5986 Cigar stores and stands.....	5993 Cigar stores and stands.
5994 News dealers and newsstands.....		5987 Newsstands.....	
5999 Miscellaneous retail stores, not elsewhere classified.....		5988 Retail trade, not elsewhere classified.....	5996 Other miscellaneous retail stores.
[No corresponding identification].....	[No corresponding identification].....	5991 Retail trade not allocable.....	5997 Retail trade not allocable.
		5998 Wholesale and retail trade not allocable.....	No change.
FINANCE, INSURANCE, AND REAL ESTATE	FINANCE, INSURANCE, AND REAL ESTATE	FINANCE, INSURANCE, AND REAL ESTATE	FINANCE, INSURANCE, AND REAL ESTATE
		Finance.....	Finance.
60. Banking.....		6000 Banking.....	No change.
61. Credit agencies other than banks.....		6100 Credit agencies other than banks.....	
62. Security and commodity brokers, dealers, exchanges, and services.....		No change.....	Security, commodity brokers, and services.
621 Security brokers, dealers, and flotation companies.....	No change.....	6212 Security underwriting syndicates (partnerships only).....	No change.
		6218 Security brokers, dealers, and flotation companies.....	6218 Security brokers and dealers, except underwriting syndicates.
622 Commodity contracts brokers and dealers.....		6299 Commodity contracts brokers and dealers, security and commodity exchanges, and allied services.....	6299 Commodity contracts brokers; exchanges; and services.
623 Security and commodity exchanges.....			
628 Services allied with the exchanges of securities or commodities.....			
63. Insurance carriers.....	63. Insurance.....	[No corresponding identification].....	[No corresponding identification.]

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Standard Industrial Classification 1967 Manual (1)	Standard Industrial Classification 1972 Manual (2)	Statistics of Income Classification 1971 (3)	Statistics of Income Classification 1972 (4)
FINANCE, INSURANCE, AND REAL ESTATE--Continued	FINANCE, INSURANCE, AND REAL ESTATE--Continued	FINANCE, INSURANCE, AND REAL ESTATE--Continued	FINANCE, INSURANCE, AND REAL ESTATE--Continued
64. Insurance agents, brokers, and service	No change	6400 Insurance agents, brokers, and service	6411 Insurance agents, brokers and service.
65. Real estate		Real estate	Real estate.
651 Real estate operators (except developers) and lessors	No change	6511 Operators, except developers, and lessors of buildings 6520 Lessors of real property other than buildings	6511 Operators and lessors of buildings. 6520 Leasors, other than buildings.
653 Agents, brokers, and managers	653 Real estate agents and managers	6530 Agents, brokers, and managers	6531 Real estate agents, brokers, and managers
654 Title abstract companies	No change	6540 Title abstract companies	6541 Title abstract companies.
655 Subdividers and developers		6550 Subdividers and developers	6552 Subdividers and developers, except cemeteries. 6553 Cemetery subdividers and developers.
656 Operative builders	[See Construction]	6560 Operative builders	[See Construction.]
66. Combinations of real estate, insurance, loans, law offices	No change	6600 Combinations of real estate, insurance, loans, and law offices	6611 Combined real estate, insurance, loans, law offices.
67. Holding and other investment companies	67. Holding and other investment offices	Holding and investment companies	
[No corresponding identification]	[No corresponding identification]	6781 Investment clubs 6782 Common trust funds 6783 Other holding and investment companies	No change.
SERVICES	SERVICES	SERVICES	SERVICES
70. Hotels, rooming houses, camps, and other lodging places	No change	Hotels, rooming houses, camps, and other lodgings	Hotels and other lodging places.
701 Hotels, tourist courts, and motels	701 Hotels, motels, and tourist courts	7012 Hotels 7013 Tourist courts and motels	No change. 7013 Motels, motor hotels and tourist courts.
702 Rooming and boarding houses	No change	[No corresponding identification; included in 7089]	No change.
703 Trailer parks and camps	703 Camps and trailering parks	7030 Trailer parks and camps	7032 Sporting and recreational camps. 7033 Trailering parks and camp sites.
704 Organization hotels and lodging houses, on memberships basis	No change	[No corresponding identification; included in 7089]	
[No corresponding identification]	[No corresponding identification]	7089 Other lodging places	No change.
72. Personal services	No change	Personal services	
721 Laundries, laundry services and cleaning and dyeing plants	721 Laundry, cleaning, and garment services	7215 Coin-operated laundries and dry cleaning 7219 Other laundries and dry cleaning	7219 Other laundry, cleaning, and garment services.
722 Photographic studios, including commercial photography	722 Photographic studios, portrait	7220 Photographic studios	7221 Photographic studios, portrait.
723 Beauty shops	No change	7230 Beauty shops	7231 Beauty shops.
724 Barber shops		7240 Barber shops	7241 Barber shops.
725 Shoe repair shops, shoe shine parlors, and hat cleaning shops		7250 Shoe repair shops, shoe shine parlors, and hat cleaning shops	7251 Shoe repair and hat cleaning shops.
726 Funeral service and crematories		7260 Funeral service and crematories	7261 Funeral service and crematories.
727 Garment pressing, alteration, and repair	[No corresponding identification; included in 721]	7270 Garment pressing, alteration, and repair	[No corresponding identification; included in 7219.]
729 Miscellaneous personal services	No change	7290 Other personal services	7299 Miscellaneous personal services.
73. Miscellaneous business services	73. Business services	Business services	
731 Advertising	No change	7310 Advertising	No change.
732 Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies		[No corresponding identification; included in 7389]	[No corresponding identification; included in 7398.]
733 Duplicating, addressing, blueprinting, photocopying, mailing, mailing list, and stenographic services	733. Mailing, reproduction, commercial art and photography, and stenographic services		
734 Services to dwellings and other buildings	No change	7340 Services to buildings	No change.
735 News syndicates		[No corresponding identification; included in 7389]	[No corresponding identification; included in 7398.]

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Standard Industrial Classification 1967 Manual (1)	Standard Industrial Classification 1972 Manual (2)	Statistics of Income Classification 1971 (3)	Statistics of Income Classification 1972 (4)
SERVICES--Continued	SERVICES--Continued	SERVICES--Continued	SERVICES--Continued
73. Miscellaneous business services--Continued	73. Business services--Continued	Business services--Continued	Business services--Continued
736 Private employment agencies	736 Personnel supply services	[No corresponding identification; included in 7389]	[No corresponding identification; included in 7398.]
[No corresponding identification; included in 739]	737 Computer and data processing services	[No corresponding identification; included in 7388]	7370 Computer and data processing services.
739 Business services, not elsewhere classified	739 Miscellaneous business services	7388 Consulting services 7389 Other business services	7392 Management and public relations. 7394 Equipment rental and leasing. 7398 Other business services.
75. Automobile repair, automobile services, and garages	75. Automotive repair, services, and garages	Automobile parking, repair and services	Automobile repair and services.
751 Automobile rentals, without drivers	751 Automobile rental and leasing, without drivers	[No corresponding identification; included in 7590]	7510 Automotive rentals, without drivers.
752 Automobile parking	No change	7520 Automobile parking	No change.
753 Automotive repair shops			
7531 Top and body repair shops		7531 Top and body repair shops	7531 Automotive top and body repair shops.
7538 General automobile repair shops	7538 General automotive repair shops	7538 General repair shops	7538 General automotive repair shops.
[No corresponding identification; included in 753]	No change	7589 Tire, paint, and other repair shops	7539 Other automotive repair shops.
754 Automobile services, except repair	754 Automotive services, except repair	7590 Other automotive services, except repair	7540 Automotive services, except repair.
76. Miscellaneous repair services	No change	Repair services, except automobile	Miscellaneous repair services.
762 Electrical repair shops		7622 Radio and TV repair shops 7628 Electrical repair shops, except radio and TV	No change.
763 Watch, clock, and jewelry repair		[No corresponding identification; included in 7689]	[No corresponding identification; included in 7680.]
764 Reupholstery and furniture repair		7640 Reupholstery and furniture repair	7641 Reupholstery and furniture repair.
769 Miscellaneous repair shops and related services		7689 Other repair services, except automobile	7680 Other miscellaneous repair shops.
78. Motion pictures	78. Motion pictures	Motion pictures	Motion pictures.
781 Motion picture production and distribution	781 Motion picture production and allied services.	7812 Production, distribution, and related services	7812 Motion picture production, distribution, and services.
782 Motion picture service industries	782 Motion picture distribution and allied services		
783 Motion picture theaters	No change	7830 Theaters	7830 Motion picture theaters.
79. Amusement and recreation services, except motion pictures		Amusement and recreation services, except motion pictures	Amusement and recreation services, except motion pictures.
791 Dance halls, studios, and schools		[No corresponding identification; included in 7989]	[No corresponding identification; included in 7980.]
792 Theatrical producers (except motion pictures), bands, orchestras, and entertainers		7920 Theatrical producers, bands, orchestras, and entertainers	7920 Producers, orchestras and entertainers.
793 Bowling alleys and billiard and pool establishments		7930 Bowling alleys and billiard and pool parlors	7932 Billiard and pool establishments. 7933 Bowling alleys.
794 Sports promoters and commercial operators, and miscellaneous amusement and recreation services	794 Commercial sports 799 Miscellaneous amusement and recreation services	7989 Other amusement and recreation services	7980 Other amusement and recreation services.
80. Medical and other health services	80. Health services	Medical and health services	Medical and health services.
801 Offices of physicians and surgeons	801 Offices of physicians	8010 Offices of physicians and surgeons	8011 Offices of physicians.
802 Offices of dentists and dental surgeons	802 Offices of dentists	8020 Offices of dentists and dental surgeons	8021 Offices of dentists.
803 Offices of osteopathic physicians	No change	8030 Offices of osteopathic physicians	8031 Offices of osteopathic physicians.
	804 Offices of other health practitioners		
804 Offices of chiropractors	8041 Offices of chiropractors	8040 Offices of chiropractors	8041 Offices of chiropractors.
[No corresponding identification; included in 809]	8042 Offices of optometrists	8094 Optometrists	8042 Offices of optometrists.
	805 Nursing and personal care facilities	8092 Sanitoria, and convalescent and rest homes	8050 Nursing and personal care facilities.
806 Hospitals	No change	8060 Hospitals	No change.
807 Medical and dental laboratories			
8071 Medical laboratories		8071 Medical laboratories	
8072 Dental laboratories		8072 Dental laboratories	
[No corresponding identification; included in 809]	[No corresponding identification; included in 804]	8093 Registered and practical nurses	8048 Registered and practical nurses.
809 Health and allied services, not elsewhere classified	No change	8098 Other medical services	8098 Other medical and health services.

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SERVICES--Continued	SERVICES--Continued	SERVICES--Continued	SERVICES--Continued
81. Legal services	No change	8100 Legal services	8111 Legal services.
82. Educational services		8200 Educational services	No change.
[No corresponding identification]	83. Social services	[No corresponding identification]	[No corresponding identification.]
84. Museums, art galleries, botanical and zoological gardens	No change	[No corresponding identification; included in 8989]	[No corresponding identification; included in 8999.]
89. Miscellaneous services	89. Miscellaneous services		
891 Engineering and architectural services	891 Engineering, architectural, and surveying services	8912 Engineering services 8913 Architectural services	8911 Engineering and architectural services.
893 Accounting, auditing, and bookkeeping services	No change	8932 Certified public accountants 8933 Other accounting, auditing, and bookkeeping services	No change.
899 Services, not elsewhere classified		8989 Other services	8999 Other services.
99. NONCLASSIFIABLE ESTABLISHMENTS		9000 Nature of business not allocable	No change.

Section 9

Historical Summary

Contents

Basic tables

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9.4 All corporation returns: Receipts, selected deductions, and net income, by industrial division, 1963-1972, 220

This section contains statistics for proprietorships, partnerships, Small Business Corporations, and all corporations for the 10-year period 1963-1972. Tables 9.1-9.4 present selected income and deduction items for each form of business organization, classified by industrial division. These statistics were originally published in *Statistics of Income* for each year, *Business Income Tax Returns* or *Corporation Income Tax Returns*. Changes in law affecting the comparability of items for any years were discussed in the volumes for those years.

Table 9.1--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1963-1972

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industrial division and year	Businesses with and without net profit						Businesses with net profit					
	Number of businesses	Business receipts	Deductions			Net profit (less loss)	Number of businesses	Business receipts	Deductions			Net profit
			Cost of sales and operations	Depreciation	Payroll				Cost of sales and operations	Depreciation	Payroll	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ALL INDUSTRIAL DIVISIONS												
1963	9,135,954	181,551,305	106,411,371	7,338,432	19,949,372	23,770,528	7,074,465	160,069,199	90,913,498	5,484,179	17,079,417	27,435,631
1964	[illegible]	[illegible]	109,491,194	7,580,287	20,751,028	25,555,837	7,067,117	169,056,653	95,374,347	5,667,222	18,010,185	29,599,655
1965	[illegible]	199,384,594	116,417,236	7,937,307	21,702,582	27,887,417	7,039,112	179,091,107	101,629,688	6,037,455	18,949,208	31,637,317
1966	9,086,714	[illegible]	120,040,602	8,313,713	22,291,590	30,030,195	7,036,843	185,385,032	104,029,673	6,311,253	19,592,589	34,054,949
1967	[illegible]	211,372,116	120,938,866	8,753,059	22,764,798	30,407,572	6,928,587	188,512,794	104,518,221	6,530,419	19,801,075	34,896,175
1968	9,211,623	222,105,222	127,206,770	9,050,068	23,937,751	31,870,535	6,856,896	197,552,082	109,275,642	6,739,184	20,731,913	36,755,091
1969	9,424,822	234,334,588	132,215,825	9,685,927	25,206,852	33,867,537	6,972,915	208,454,770	113,637,465	7,188,938	21,840,619	39,316,237
1970	9,399,553	237,726,748	133,526,775	10,049,833	25,324,395	33,214,737	6,675,680	208,994,001	112,908,043	7,231,591	21,731,948	39,335,180
1971	9,744,[illegible]	255,242,662	144,592,193	10,541,292	26,449,553	34,450,038	6,789,332	224,076,447	122,327,130	7,438,168	22,677,199	41,421,911
1972	10,172,792	275,993,721	153,668,874	11,601,455	27,628,616	39,113,220	7,235,865	242,395,897	129,955,862	8,338,823	23,598,844	46,442,653
AGRICULTURE, FORESTRY, AND FISHING												
1963	3,338,081	30,049,957	18,150,600	3,268,940	2,307,125	3,048,031	2,213,676	23,590,596	12,475,535	2,222,997	1,619,395	5,007,600
1964	3,298,873	29,532,128	17,263,300	3,378,609	2,438,319	2,998,897	2,133,648	23,299,447	11,825,733	2,284,945	1,683,120	5,154,409
1965	3,225,266	32,159,830	18,593,763	3,586,296	2,441,800	3,780,717	2,140,211	26,391,071	13,832,946	2,504,985	1,721,172	5,740,515
1966	3,172,739	35,485,823	20,553,384	3,822,928	2,586,765	4,498,417	2,115,570	29,261,178	15,317,263	2,723,678	1,862,112	6,496,998
1967	3,1[illegible],602	35,271,425	20,291,208	4,070,063	2,584,252	3,770,215	2,015,555	28,129,573	14,330,876	2,801,415	1,835,194	6,088,476
1968	3,205,683	37,361,795	22,097,507	4,275,452	2,683,333	3,545,128	1,968,988	29,860,287	15,856,932	2,904,167	1,871,190	6,056,162
1969	3,258,696	40,213,513	23,439,097	4,603,523	2,867,988	4,054,037	2,044,383	32,475,860	16,993,523	3,141,385	2,018,868	6,727,738
1970	3,078,255	41,819,207	25,257,528	4,778,291	2,949,351	3,168,068	1,765,404	32,262,998	17,226,008	3,124,447	2,025,153	6,218,890
1971	3,126,160	43,813,248	26,502,177	5,024,280	2,908,079	2,919,159	1,726,428	33,494,460	17,773,635	3,209,622	2,008,931	6,432,712
1972	3,206,381	51,596,105	30,636,632	5,522,507	3,150,052	5,228,996	1,935,396	40,961,894	21,515,867	3,721,853	2,250,753	8,686,371
MINING												
1963	34,438	1,[illegible]8,761	245,771	90,292	169,460	-9,875	21,167	612,570	124,595	40,352	100,627	111,250
1964	32,147	985,308	185,816	88,906	131,252	-47,105	19,537	638,720	152,070	38,241	98,414	138,289
1965	36,378	943,037	202,169	92,016	129,217	-7,430	20,533	658,625	152,247	48,746	91,405	121,754
1966	42,696	1,117,131	203,112	100,621	121,902	-76,120	23,935	655,610	147,311	47,810	86,630	122,699
1967	45,677	1,323,164	213,515	132,676	117,631	-56,996	27,480	903,488	155,056	73,174	84,910	139,011
1968	43,488	1,219,968	267,159	118,096	144,720	-73,873	22,759	771,051	163,037	56,465	100,654	137.240
1969	58,808	1,450,329	316,197	122,414	160,998	-96,630	32,063	935,388	201,097	62,939	117,009	167,427
1970	5[illegible],666	1,446,607	276,129	125,901	166,214	-11,033	28,882	1,001,963	177,222	68,283	126,956	217,225
1971	58,563	1,556,413	275,415	143,670	156,118	-17,795	33,184	1,085,317	187,282	75,395	110,344	223,554
1972	51,411	1,651,406	317,301	142,272	168,221	-13,223	28,458	1,139,730	234,889	73,594	120,543	252,195
CONSTRUCTION												
1963	691,613	16,344,887	9,394,841	464,537	3,694,724	2,170,954	632,049	14,739,090	8,530,603	390,013	3,237,572	2,341,020
1964	695,333	17,100,609	10,241,182	463,749	3,768,912	2,334,785	635,341	15,709,045	9,230,189	402,196	3,370,263	2,489,348
1965	7[illegible]4,627	19,308,272	11,811,695	495,045	4,064,322	2,685,430	641,593	17,847,914	10,746,825	423,136	3,744,170	2,822,495
1966	689,842	19,163,506	11,856,409	535,336	4,094,341	2,733,249	621,090	17,549,570	10,637,718	440,302	3,773,646	2,901,370
1967	680,460	18,334,278	10,921,692	548,032	3,887,656	2,750,893	611,280	16,929,979	9,874,535	475,393	3,529,412	2,922,653
1968	663,301	19,333.780	11,783,574	546,404	4,128,498	2,886,567	596,502	17,702,083	10,518,563	470,842	3,687,273	3,068,424
1969	722,604	21,484,393	12,575,645	633,947	4,448,035	3,232,592	644,346	19,634,121	11,224,667	543,476	4,001,866	3,434,078
1970	684,643	20,099,158	11,584,893	624,626	4,187,238	3,075,841	602,545	18,393,839	10,345,062	534,918	3,753,806	3,273,698
1971	735,846	23,334,473	13,599,863	648,454	4,698,656	3,499,669	650,117	21,197.393	12,085,352	535,535	4,202,180	3,737,540
1972	804,528	27,138,554	15,518,943	749,562	5,135,656	4,073,412	709,696	24,409,578	13,642,020	619,046	4,503,486	4,375,622
MANUFACTURING												
1963	187,398	6,369,127	3,689,212	238,098	1,475,029	677,601	152,282	5,778,576	3,280,502	200,668	1,315,043	765,628
1964	185,311	6,708,523	3,894,991	243,219	1,443.081	706,345	147,505	6,108,497	3,522,070	194,686	1,281,594	786,144
1965	185,843	7,266,965	4,269,564	274,676	1,647,764	773,958	148,361	6,438,359	3,729,055	224,306	1,422,244	869,854
1966	179,649	7,145,493	4,132,813	264,129	1,546,194	872,148	147,462	6,633,254	3,810,335	222,766	1,398,694	958,547
1967	169,505	6,472,71	3,728,940	279,090	1,405,382	748,121	127,770	5,573,294	3,081,985	219,724	1,213,177	852,999
1968	172,333	6,672,726	3,756,727	279.170	1,535,565	757,474	127,655	5,936,554	3,266,637	221,557	1,353,418	870,491
1969	172,432	6,881,128	3,809,464	284,608	1,522,138	805,536	128,320	6,141,433	3,315,630	233,798	1,340,877	912,841
1970	183,466	6,701,707	3,645,951	336,019	1,473,911	734,199	128,351	5,883,399	3,141,474	256,553	1,260,451	872,118
1971	186,019	6,927,983	3,774,168	322,621	1,455,137	745,285	132,150	6,048,270	3,190,690	254,499	1,239,650	872,950
1972	202,776	7,916,205	4,195,386	343,009	1,632,932	948,859	145,736	7,098,593	3,627,618	294,495	1,463,762	1,106,562
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES												
1963	307,103	4,969,278	915,512	494,867	831,868	694,347	250,934	4,135,054	687,216	381,393	688,408	786,612
1964	291,888	4,860,538	909,487	479,181	746,118	731,110	238,827	4,210.448	793,091	364,673	647,343	844,667
1965	296,621	5,526,927	1,193,042	541,025	844,967	826,392	247,333	4,903,679	1,035,589	435,595	733,085	926,793
1966	296,361	5,755,221	1,211,033	521,447	871,123	869,302	245,562	4,962,895	1,078,063	396,727	746,921	966,554
1967	277,807	5,538,856	1,258,718	525,556	908.714	812,199	224,390	4,906,150	1,158,014	403,385	784,531	932,541
1968	285,910	6,174,955	1,322,468	607,306	981,775	925,258	229,678	5,349,050	1,123,871	473,368	838,845	1,056,310
1969	284,7[illegible]8	6,174,338	1,316,047	610,228	994,683	921,872	228,749	5,322,969	1,112,770	476,732	832,576	1,055,095
1970	296,216	6,497,338	1,402,107	647,645	1,007,729	895.410	231,757	5,567,949	1,160,889	491,777	856,617	1,056,644
1971	30[illegible],158	7,124,099	1,519,834	67[illegible],365	1,112,704	995,258	235,207	6,082,779	1,251,372	503,253	918,646	1,166,799
1972	338,84[illegible]	7,856,[illegible]	1,565,909	822,474	1,082,869	1,10[illegible],207	253,851	6,585,057	1,284,795	600,917	896,930	1,315,540
WHOLESALE AND RETAIL TRADE												
1963	[illegible]	89,775,198	[illegible],214,690	1,229,788	6,817,523	5,807,485	1,483,457	80,571,901	59,764,939	1,026,317	5,915,500	6,445,488
1964	1,863,551	93,454,166	69,835,183	1,248,312	7,030,55	6,293,638	1,496,152	85,447,079	63,425,836	1,060,178	6,226,581	6,937,648
1965	1,853,913	97,130,462	72,808,563	1,275,387	7,393,896	6,623,844	1,494,437	88,200,688	65,447,690	1,085,794	6,528,714	7,254,231
1966	1,812,872	99,684,065	74,589,575	1,293,571	7,534,149	6,889,526	1,440,062	89,514,864	66,238,628	1,091,688	6,594,089	7,601,516
1967	[illegible]	102,629,23[illegible]	7[illegible],636,294	[illegible],335,780	7,793,192	7,061,582	1,462,701	93,119,463	68,911,627	1,126,714	6,914,393	7,815,668
1968	[illegible]	[illegible]06,886,227	7[illegible],331,819	1,356,218	8,124,629	7,644,409	1,481,547	96,562,637	70,913,342	1,146,746	7,139,303	8,459,017
1969	[illegible]	11[illegible],286,226	81,530,616	1,430,499	8,464,444	7,694,711	1,471,127	99,355,360	72,718,018	1,193,378	7,390,277	8,641,136
1970	[illegible]	[illegible]	82,168,752	1,435,500	8,573,253	7,634,088	1,450,189	99,900,603	72,885,473	1,182,867	7,432,314	8,656,913
1971	2,[illegible]15,09[illegible]	12[illegible],143,54[illegible]	89,341,624	1,518,465	[illegible],008,990	7,957,817	1,486,106	107,986,590	79,329,332	1,247,388	7,831,172	9,185,597
1972	2,17[illegible]	[illegible]	[illegible]1,803,336	[illegible],611,021	9,160,179	8,300,117	1,497,886	110,881,936	81,290,563	1,291,731	7,890,893	9,617,853

PROPRIETORSHIPS

Table 9.1--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1963-1972--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industrial division and year	Businesses with and without net profit						Businesses with net profit					
	Number of businesses	Business receipts	Deductions			Net profit (less loss)	Number of businesses	Business receipts	Deductions			Net profit
			Cost of sales and operations	Depreciation	Payroll				Cost of sales and operations	Depreciation	Payroll	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
WHOLESALE AND RETAIL TRADE--Continued												
Wholesale Trade												
1963	324,392	17,914,959	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
1964	295,908	19,003,445	14,661,801	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
1965	265,320	17,933,837	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
1966	280,547	19,808,132	15,222,169	224,176	982,724	[illegible]	[illegible]	[illegible]	[illegible]	180,787	[illegible]	[illegible]
1967	260,145	19,712,467	15,324,388	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
1968	268,392	20,432,113	15,459,021	233,568	1,023,380	1,795,988	[illegible]	19,730,016	14,027,288	204,778	[illegible]	1,913,358
1969	267,180	20,961,098	15,906,687	251,131	1,034,141	[illegible]	211,718	19,137,152	14,347,533	211,401	928,424	[illegible]
1970	274,421	21,555,521	16,295,532	254,083	1,051,190	1,805,733	210,275	19,435,971	14,490,647	217,012	[illegible]	[illegible]
1971	318,674	23,880,319	18,251,103	268,757	1,030,424	1,956,815	[illegible]	[illegible]	[illegible]	226,457	924,974	[illegible]
1972	343,693	30,177,161	23,376,088	335,010	1,382,734	[illegible]	[illegible]	27,582,671	[illegible]	286,737	[illegible]	[illegible]
Retail Trade												
1963	1,471,400	69,200,711	51,787,349	956,677	5,672,372	4,121,256	[illegible]	[illegible]	[illegible]	788,718	[illegible]	[illegible]
1964	1,529,155	71,972,240	53,329,565	985,515	5,946,374	4,665,075	[illegible]	65,452,315	[illegible]	931,095	5,230,351	[illegible]
1965	1,554,097	77,760,046	57,974,961	1,039,476	6,388,232	5,014,048	1,243,134	[illegible]	[illegible]	[illegible]	[illegible]	5,558,255
1966	1,512,557	78,610,283	58,424,410	1,051,213	[illegible]	5,176,801	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
1967	1,543,999	81,115,949	60,023,866	1,073,929	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	906,003	[illegible]	[illegible]
1968	1,622,676	85,489,751	63,156,453	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	6,154,977	[illegible]
1969	1,664,037	88,649,279	65,173,511	1,165,535	7,392,357	5,828,477	1,239,307	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
1970	1,689,230	89,315,223	[illegible]	1,170,455	[illegible]	5,766,606	[illegible]	[illegible]	[illegible]	958,312	[illegible]	[illegible]
1971	1,764,616	94,286,079	69,131,935	1,221,714	7,907,975	5,923,487	[illegible]	[illegible]	61,114,925	998,340	[illegible]	[illegible]
1972	1,783,509	92,331,276	67,253,256	1,251,772	7,656,256	5,758,177	[illegible]	[illegible]	[illegible]	984,581	6,529,706	[illegible]
Wholesale and Retail Trade not Allocable												
1963	40,954	2,657,528	1,962,065	[illegible]	258,809	[illegible]	31,822	[illegible]	[illegible]	35,224	[illegible]	[illegible]
1964	38,488	2,478,481	1,843,817	42,192	209,216	[illegible]	29,227	2,232,580	1,647,005	35,626	186,540	[illegible]
1965	34,496	1,496,579	1,061,080	25,156	138,832	122,208	[illegible]	[illegible]	841,908	19,268	[illegible]	[illegible]
1966	19,768	[illegible]	942,996	18,182	113,636	61,717	13,666	[illegible]	835,347	14,477	48,320	[illegible]
1967	36,477	1,800,769	1,286,040	33,554	143,990	137,110	[illegible]	[illegible]	[illegible]	24,039	[illegible]	[illegible]
1968	18,572	964,363	716,345	14,563	80,392	[illegible]	[illegible]	[illegible]	[illegible]	12,204	72,704	[illegible]
1969	27,252	675,849	450,418	13,833	37,446	74,737	[illegible]	622,398	[illegible]	[illegible]	34,339	[illegible]
1970	28,602	645,649	427,729	10,962	31,633	1,749	[illegible]	[illegible]	339,354	7,543	25,944	[illegible]
1971	31,802	1,977,149	1,658,586	27,944	70,541	[illegible]	22,411	1,853,978	1,561,779	22,591	[illegible]	[illegible]
1972	45,789	1,698,405	1,173,992	24,230	[illegible]	[illegible]	31,024	[illegible]	[illegible]	20,413	108,148	[illegible]
FINANCE, INSURANCE, AND REAL ESTATE												
1963	506,111	5,467,484	1,223,068	243,432	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	190,602	362,472	[illegible]
1964	543,050	6,108,907	1,208,716	283,363	457,030	1,478,168	442,584	[illegible]	[illegible]	215,943	405,362	[illegible]
1965	539,443	7,022,354	1,744,857	295,444	483,333	2,150,652	[illegible]	6,338,837	[illegible]	203,536	403,171	[illegible]
1966	575,942	6,593,529	1,248,777	327,432	[illegible]	2,151,435	[illegible]	[illegible]	[illegible]	[illegible]	395,411	[illegible]
1967	548,651	6,738,222	1,308,291	277,558	485,158	2,242,242	[illegible]	[illegible]	[illegible]	[illegible]	381,781	[illegible]
1968	515,872	7,759,614	1,951,035	275,527	[illegible]	2,501,210	415,438	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
1969	515,688	7,986,239	1,834,371	286,001	[illegible]	[illegible]	411,726	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
1970	565,898	8,345,823	1,721,028	314,385	549,257	2,561,379	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
1971	588,354	9,463,636	1,797,825	364,060	551,299	3,031,302	454,405	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
1972	666,036	10,072,398	1,495,452	389,041	529,263	3,531,823	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
SERVICES												
1963	2,185,196	27,095,434	5,356,790	1,276,880	[illegible]	[illegible]	1,874,384	[illegible]	[illegible]	[illegible]	3,804,062	[illegible]
1964	2,240,321	29,290,178	5,651,938	1,368,862	[illegible]	[illegible]	1,912,823	[illegible]	[illegible]	1,085,104	[illegible]	[illegible]
1965	2,207,927	29,788,755	[illegible]	1,369,449	4,677,077	[illegible]	1,887,105	[illegible]	[illegible]	[illegible]	4,282,214	[illegible]
1966	2,270,739	31,990,956	6,013,068	1,433,567	5,049,078	[illegible]	1,944,528	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
1967	2,327,684	34,783,754	6,461,733	1,571,603	5,563,789	13,014,978	[illegible]	[illegible]	5,842,357	1,254,014	5,044,813	[illegible]
1968	2,390,247	36,547,905	6,642,851	1,585,763	5,850,540	13,645,438	1,996,489	34,457,414	[illegible]	1,267,937	5,323,621	[illegible]
1969	2,426,599	[illegible]	7,263,430	[illegible]	6,213,086	14,634,558	1,988,904	[illegible]	[illegible]	1,334,875	[illegible]	15,456,224
1970	2,506,995	40,869,473	7,312,335	[illegible]	6,367,979	15,063,044	[illegible]	38,274,796	[illegible]	[illegible]	5,784,139	[illegible]
1971	2,592,524	42,422,854	7,864,754	1,827,677	6,512,080	15,244,117	2,045,553	[illegible]	[illegible]	[illegible]	[illegible]	16,274,667
1972	2,693,126	44,863,778	[illegible]	[illegible]	6,678,064	15,787,423	2,127,443	[illegible]	[illegible]	[illegible]	5,942,344	[illegible]
NATURE OF BUSINESS NOT ALLOCABLE												
1963	49,268	431,179	220,287	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
1964	52,272	647,253	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	21,256	[illegible]	[illegible]
1965	28,448	177,992	[illegible]	[illegible]	19,706	[illegible]	[illegible]	[illegible]	[illegible]	4,911	[illegible]	[illegible]
1966	45,874	510,962	282,431	[illegible]	42,433	43,112	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
1967	[illegible]	[illegible]	[illegible]	[illegible]	19,024	59,338	[illegible]	[illegible]	[illegible]	[illegible]	13,864	[illegible]
1968	25,139	143,252	53,630	6,132	8,930	38,864	[illegible]	[illegible]	[illegible]	[illegible]	6,664	[illegible]
1969	31,818	246,944	[illegible]	7,800	24,425	[illegible]	23,297	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
1970	41,261	431,342	[illegible]	[illegible]	49,463	[illegible]	[illegible]	361,979	[illegible]	12,489	[illegible]	[illegible]
1971	41,924	[illegible]	216,533	[illegible]	[illegible]	75,226	[illegible]	382,183	264,532	[illegible]	41,498	[illegible]
1972	36,699	722,383	[illegible]	[illegible]	91,380	[illegible]	[illegible]	[illegible]	389,775	15,524	85,023	[illegible]

Table 9.2--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1963-1972

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industrial division and year	Partnerships with and without net profit							Partnerships with net profit						
	Number of partnerships	Total receipts	Business receipts	Deductions: Cost of sales and operations	Deductions: Depreciation	Deductions: Payroll	Net profit (less loss)	Number of partnerships	Total receipts	Business receipts	Deductions: Cost of sales and operations	Deductions: Depreciation	Deductions: Payroll	Net profit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ALL INDUSTRIAL DIVISIONS														
1963	924,270	73,274,471	1,742,372	43,076,617	2,267,622	n.a.	8,668,166	701,660	64,953,784	63,674,634	37,839,310	1,564,086	n.a.	10,007,899
1964	922,160	74,822,051	73,252,175	42,918,074	2,445,239	10,558,384	9,244,464	694,126	66,665,948	65,332,749	38,096,687	1,646,011	9,247,428	10,725,359
1965	914,215	75,258,639	73,588,349	41,896,201	2,529,645	9,942,268	9,690,145	684,822	67,303,182	65,884,881	37,379,988	1,674,269	8,796,355	11,267,913
1966	922,680	77,776,231	78,153,124	45,451,072	2,764,916	10,367,514	10,445,061	684,742	70,943,604	69,562,449	40,31[illegible],841	1,750,649	9,159,541	12,113,897
1967	906,182	80,137,915	8,022,918	43,148,059	3,006,673	10,643,596	10,865,953	661,386	70,724,290	68,920,955	38,027,125	1,824,843	9,461,384	12,760,022
1968	917,500	82,866,910	80,531,944	42,904,179	3,326,710	11,155,085	11,405,163	659,913	73,149,165	71,176,345	37,866,875	2,013,725	9,871,201	13,571,422
1969	920,831	87,204,511	84,161,394	43,278,270	3,958,721	11,843,497	10,486,453	651,237	74,595,157	72,270,862	37,370,049	2,187,299	9,984,058	14,010,728
1970	936,133	93,348,080	90,208,834	46,040,874	4,578,820	12,276,160	9,790,396	639,795	78,032,236	75,574,181	38,681,157	2,364,730	10,236,056	14,419,124
1971	958,912	99,802,234	96,277,784	47,930,134	5,112,438	12,737,903	9,146,110	641,383	83,653,858	80,787,398	40,923,449	2,525,748	10,673,094	15,506,775
1972	992,012	108,638,271	104,283,345	50,320,165	5,892,478	13,284,720	9,618,447	652,415	90,063,839	86,521,515	42,945,837	2,701,661	11,122,[illegible]88	16,950,199
AGRICULTURE, FORESTRY, AND FISHING														
1963	130,420	4,800,591	4,689,503	2,899,338	324,041	n.a.	566,518	95,820	3,898,547	3,808,028	2,178,024	235,822	n.a.	765,879
1964	130,359	5,027,854	4,929,185	2,848,229	359,424	599,033	611,023	93,018	4,037,501	3,958,738	2,085,436	252,020	443,826	845,006
1965	127,782	5,141,160	5,023,893	3,125,755	370,825	561,676	676,917	92,417	4,283,259	4,189,628	2,423,572	258,904	412,983	915,849
1966	125,101	5,412,976	5,268,060	3,183,827	399,554	543,835	750,310	93,143	4,535,213	4,418,817	2,483,384	289,968	413,230	996,040
1967	124,633	5,612,519	5,449,690	3,394,603	400,765	527,190	633,453	87,726	4,545,529	4,409,165	2,563,734	279,916	389,090	910,322
1968	120,759	5,525,537	5,344,029	3,163,756	420,308	540,201	654,300	86,457	4,566,409	4,423,441	2,460,305	294,991	402,485	940,561
1969	119,819	7,041,367	6,487,492	4,289,777	475,189	683,186	668,282	85,077	5,587,029	5,150,002	3,211,886	326,710	476,501	1,013,777
1970	124,165	7,918,857	7,275,574	4,991,516	540,257	715,180	653,706	84,325	6,158,645	5,641,424	3,569,023	358,566	518,895	1,079,118
1971	121,318	8,258,526	7,639,041	5,106,164	549,129	720,602	528,570	79,552	6,594,077	6,116,246	3,867,849	356,942	525,161	1,069,551
1972	114,426	9,596,642	8,882,855	5,797,665	592,329	685,157	748,931	77,518	7,789,689	7,243,796	4,448,103	401,517	506,372	1,359,511
MINING														
1963	14,150	935,143	893,581	484,560	78,717	n.a.	-9,497	8,747	726,403	697,644	336,735	52,092	n.a.	117,651
1964	14,432	1,027,521	976,134	484,314	79,690	200,002	22,953	8,871	836,461	802,270	351,676	56,589	147,377	144,649
1965	14,902	920,931	865,822	366,200	74,580	125,460	-13,068	8,469	703,981	668,410	247,113	50,320	93,519	128,196
1966	13,238	939,833	882,348	490,749	72,664	133,569	-10,534	7,883	721,568	677,340	312,253	42,34[illegible]	99,024	144,821
1967	13,243	1,110,685	1,045,433	473,729	88,844	133,584	65,219	8,081	863,791	820,455	330,863	56,916	98,744	208,062
1968	13,227	1,035,817	970,425	416,913	80,589	124,305	72,806	7,212	831,494	783,873	294,240	56,426	98,973	193,096
1969	11,475	1,143,406	1,079,344	530,167	88,179	135,396	-241,678	6,320	920,499	874,136	353,780	49,991	113,417	218,353
1970	14,383	1,278,001	1,184,887	587,479	100,247	139,157	-244,874	8,816	986,431	931,353	358,689	67,326	104,869	256,417
1971	13,414	1,378,948	1,292,351	548,839	103,488	145,283	-869,720	6,690	1,135,605	1,077,141	378,326	71,419	113,789	326,047
1972	13,562	1,494,662	1,416,074	458,052	153,673	160,760	-385,716	6,763	1,158,752	1,101,332	311,814	74,022	109,458	296,895
CONSTRUCTION														
1963	60,408	6,971,722	6,894,915	5,280,665	138,624	n.a.	624,528	50,047	5,933,869	5,872,427	4,378,949	109,912	n.a.	733,942
1964	57,298	6,685,456	6,616,175	5,026,633	144,258	1,825,308	681,596	48,178	5,868,716	5,815,312	4,325,116	117,138	1,553,480	751,346
1965	58,481	7,092,010	7,003,491	5,220,313	142,726	1,394,183	676,384	49,271	6,183,113	6,108,872	4,474,279	118,702	1,178,157	769,398
1966	56,115	7,865,406	7,771,390	6,115,338	139,585	1,364,394	763,489	47,090	7,017,553	6,939,738	5,363,482	118,622	1,193,910	835,240
1967	52,342	7,256,095	7,129,026	5,372,941	138,946	1,302,848	741,540	43,428	6,408,475	6,304,120	4,681,637	116,868	1,137,638	811,150
1968	49,688	7,475,564	7,365,160	5,521,639	189,063	1,282,541	800,748	42,033	6,553,907	6,469,468	4,728,037	165,999	1,084,610	899,101
1969	50,562	7,398,617	7,292,686	5,490,840	144,970	1,327,705	782,703	41,407	6,303,188	6,217,990	4,561,865	118,333	1,065,963	879,176
1970	51,001	7,701,002	7,602,653	5,681,998	172,161	1,347,634	749,622	41,327	6,382,729	6,306,064	4,571,496	119,550	1,083,571	867,265
1971	53,047	8,454,570	8,338,018	6,215,776	160,257	1,579,907	855,788	43,063	7,261,188	7,166,478	5,219,481	127,658	1,306,811	968,181
1972	60,945	9,571,983	9,455,043	6,705,359	178,724	1,642,955	907,826	49,174	8,139,066	8,038,217	5,504,319	145,061	1,359,606	1,084,047
MANUFACTURING														
1963	39,368	6,155,987	6,106,914	4,462,866	128,458	n.a.	543,063	31,342	5,510,133	5,470,868	3,938,720	110,092	n.a.	582,190
1964	40,411	6,591,833	6,542,733	4,816,939	140,549	1,388,998	608,277	32,376	6,061,654	6,018,885	4,380,628	124,118	1,252,732	648,887
1965	36,566	5,664,938	5,596,362	3,953,266	123,045	1,152,346	589,389	29,332	5,204,422	5,143,316	3,597,616	108,557	1,045,768	623,704
1966	36,544	6,144,233	6,076,860	4,347,937	134,951	1,280,295	617,142	29,018	5,555,944	5,500,063	3,880,636	112,565	1,138,388	675,292
1967	34,486	5,697,329	5,640,008	3,962,280	139,482	1,174,449	561,919	27,316	5,137,048	5,088,538	3,534,108	114,402	1,039,105	621,046
1968	32,665	5,582,083	5,530,670	3,825,781	168,801	1,127,971	544,305	25,643	4,980,781	4,937,144	3,388,300	115,567	1,016,758	608,336
1969	30,495	5,132,246	5,072,012	3,480,335	148,332	1,063,219	476,279	23,844	4,435,864	4,392,107	2,948,173	105,856	914,657	583,438
1970	28,495	5,264,148	5,206,838	3,629,691	183,064	1,062,546	411,093	20,198	4,461,159	4,419,682	3,019,217	121,954	871,444	523,328
1971	27,214	5,393,558	5,330,608	3,727,093	200,094	1,030,504	333,351	19,871	4,544,048	4,498,432	3,089,673	124,199	830,095	495,515
1972	30,176	5,766,973	5,689,332	3,881,241	201,343	1,032,133	400,443	21,466	4,966,878	4,912,400	3,291,954	122,205	869,525	588,356

Footnotes at end of table.

Table 9.2--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1963-1972--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industrial division and year	Partnerships with and without net profit							Partnerships with net profit						
	Number of partnerships	Total receipts	Business receipts	Deductions: Cost of sales and operations	Deductions: Depreciation	Deductions: Payroll	Net profit (less loss)	Number of partnerships	Total receipts	Business receipts	Deductions: Cost of sales and operations	Deductions: Depreciation	Deductions: Payroll	Net profit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
1963	16,640	1,137,189	1,121,786	619,013	68,887	n.a.	143,171	12,945	950,772	938,721	493,785	54,119	n.a.	158,352
1964	16,437	1,093,282	1,081,117	590,668	71,330	248,393	141,302	12,789	937,494	928,009	484,077	57,007	215,618	157,648
1965	17,779	1,338,184	1,315,036	696,637	77,091	242,263	146,795	13,481	1,166,929	1,146,668	602,964	62,815	208,062	170,957
1966	15,484	1,271,109	1,238,141	750,836	82,495	246,865	154,204	11,821	1,070,652	1,040,550	604,078	65,351	205,184	174,977
1967	15,236	1,336,826	1,310,437	818,577	83,792	255,535	142,173	11,550	1,147,620	1,125,833	670,388	66,074	225,831	174,601
1968	15,206	1,254,433	1,230,227	680,192	78,083	251,091	152,218	11,448	1,043,944	1,024,346	553,829	56,357	210,047	172,144
1969	14,560	1,278,744	1,247,649	675,856	93,901	252,654	103,776	10,830	1,059,396	1,039,351	528,776	66,047	197,653	176,058
1970	16,517	1,462,240	1,434,574	735,621	122,680	264,125	138,733	11,914	1,230,013	1,213,312	601,124	80,116	224,810	145,117
1971	14,854	1,391,875	1,353,607	650,202	122,124	246,607	138,549	10,425	1,153,396	1,122,657	523,187	72,169	209,514	194,585
1972	18,710	1,649,901	1,612,086	518,472	137,085	252,265	169,112	12,806	1,350,761	1,322,444	436,280	85,526	207,343	229,786
WHOLESALE AND RETAIL TRADE														
1963	256,601	35,874,352	35,470,908	27,169,880	364,583	n.a.	2,157,013	207,737	32,671,985	32,308,920	24,682,147	314,043	n.a.	2,324,406
1964	248,725	35,664,624	35,286,159	26,811,708	363,001	2,684,597	2,257,608	202,550	32,584,609	32,240,257	24,408,028	314,366	2,391,881	2,411,155
1965	235,322	34,758,290	34,373,043	26,097,580	348,965	2,602,130	2,216,142	191,968	31,922,463	31,569,125	23,882,284	305,027	2,345,103	2,356,481
1966	231,254	35,833,069	35,425,458	27,182,206	360,915	2,582,668	2,247,098	186,870	32,710,991	32,341,930	24,718,229	314,458	2,302,984	2,405,334
1967	220,700	34,867,991	34,448,298	26,061,657	357,838	2,666,341	2,265,989	177,831	31,797,024	31,416,874	23,680,049	305,904	2,371,637	2,425,722
1968	209,324	34,800,486	34,432,268	25,991,384	350,985	2,644,876	2,279,827	166,648	31,805,535	31,476,054	23,682,140	298,973	2,350,715	2,444,455
1969	206,343	34,412,586	34,014,126	25,592,468	355,780	2,636,473	2,244,585	164,505	31,264,756	30,899,487	23,144,359	303,267	2,330,280	2,425,363
1970	201,208	35,297,605	34,920,512	26,234,510	358,695	2,750,849	2,161,701	153,666	31,574,809	31,243,990	23,375,498	300,920	2,386,218	2,372,317
1971	195,358	35,753,390	35,343,481	26,588,228	366,441	2,776,567	2,189,261	146,049	32,041,326	31,676,000	23,807,352	300,470	2,395,781	2,412,857
1972	196,486	37,105,180	36,656,453	27,617,119	376,552	2,802,528	2,221,340	145,431	33,382,154	32,973,790	24,834,382	303,467	2,434,68[illegible]	2,459,503
Wholesale Trade														
1963	43,498	12,365,831	12,245,849	10,062,946	90,433	n.a.	611,924	35,163	11,375,099	11,265,428	9,227,570	77,995	n.a.	653,093
1964	36,098	11,837,339	11,718,204	9,604,014	89,788	673,626	592,221	30,007	10,944,669	10,836,095	8,847,346	78,780	616,541	631,390
1965	31,683	11,000,021	10,878,558	9,009,826	79,065	589,606	547,558	26,281	10,193,029	10,080,687	8,317,994	68,705	544,369	576,162
1966	29,179	11,251,240	11,142,239	9,379,580	78,821	562,046	505,531	23,646	10,398,054	10,300,080	8,631,682	70,538	516,045	537,337
1967	31,461	10,928.951	10,796,092	8,873,276	87,747	608,348	557,997	25,643	10,095,767	9,974,562	8,172,013	76,591	554,901	591,611
1968	32,162	11,082,974	10,976,571	9,003,985	82,410	616,608	556,434	25,121	10,245,094	10,149,522	8,299,827	72,970	558,010	594,025
1969	33,191	11,198,737	11,054,996	9,003,776	91,682	630,420	607,520	26,726	10,382,575	10,248,905	8,317,273	80,405	572,564	649,527
1970	30,269	11,449,194	11,324,826	9,264,961	87,530	644,736	557,016	23,297	10,391,041	10,279,633	8,382,820	76,081	569,119	605,422
1971	28,497	11,164,647	11,027,515	9,106,339	84,200	597,434	536,214	21,459	10,238,323	10,112,908	8,338,834	71,945	533,479	585,466
1972	34,499	13,103,719	12,935,960	10,704,656	98,920	647,374	622,823	25,949	12,088,974	11,929,773	9,856,517	84,675	581,595	680,297
Retail Trade														
1963	211,819	23,371,493	23,088,734	17,004,[illegible]	272,657	n.a.	1,534,831	171,625	21,168,642	20,915,916	15,359,399	234,668	n.a.	1,665,714
1964	208,969	23,356,444	23,102,573	16,860,622	267,438	1,970,030	1,636,457	169,810	21,219,968	20,988,209	15,248,990	231,644	1,742,312	1,746,757
1965	202,164	23,505,215	23,244,161	16,902,427	266,725	1,989,187	1,654,149	164,616	21,502,886	21,264,530	15,406,232	233,421	1,779,214	1,764,934
1966	199,804	24,283,701	23,987,498	17,595,516	278,139	1,993,710	1,714,878	161,464	22,040,941	21,771,932	15,898,186	240,464	1,764,278	1,839,638
1967	186,629	23,576,935	23,294,355	16,925,274	265,885	2,026,938	1,683,664	150,229	21,381,499	21,126,693	15,276,319	225,784	1,790,579	1,807,741
1968	174,763	23,198,280	22,939,557	16,603,568	262,773	1,985,308	1,688,050	139,552	21,067,716	20,836,803	15,019,018	220,541	1,752,088	1,813,360
1969	172,813	23,184,760	22,930,310	16,567,162	263,817	2,004,394	1,634,919	137,540	20,858,899	20,627,568	14,809,992	222,585	1,756,255	1,773,539
1970	170,394	23,798,733	23,546,174	16,932,006	270,711	2,102,207	1,603,110	130,134	21,143,056	20,923,807	14,961,498	224,463	1,8[illegible]4,592	1,76[illegible],197
1971	166,169	24,542,170	24,270,062	17,451,045	281,541	2,174,999	1,648,311	124,165	21,758,684	21,519,325	15,439,718	227,859	1,858,358	1,822,082
1972	161,201	23,946,750	23,666,041	16,889,997	277,116	2,150,768	1,595,071	118,820	21,246,298	20,997,393	14,955,487	218,286	1,84[illegible],834	1,774,927
Wholesale and Retail Trade not Allocable														
1963	1,284	137,028	136,325	102,235	1,493	n.a.	10,258	949	128,244	127,576	95,178	1,380	n.a.	10,599
1964	3,658	470,841	465,382	347,072	5,775	40,941	28,930	2,733	419,972	415,953	311,692	4,542	33,028	33,008
1965	1,476	253,054	250,324	185,327	3,175	23,337	14,435	1,071	226,548	223,908	164,058	2,901	21,526	15,385
1966	2,271	298,128	295,721	207,110	3,955	26,912	26,689	1,759	271,996	269,918	188,361	3,456	22,661	28,357
1967	2,610	362,105	357,851	263,107	4,206	31,055	24,328	1,959	319,758	315,619	231,717	3,529	26,157	26,370
1968	2,399	519,232	516,140	383,831	5,802	42,960	35,343	1,975	492,725	489,729	363,295	5,462	40,617	37,070
1969	339	29,089	28,820	21,530	281	1,659	2,146	239	23,282	23,014	17,094	277	1,461	2,297
1970	545	49,678	49,512	37,543	454	3,906	1,575	235	40,712	40,550	31,180	385	2,507	2,698
1971	692	46,573	45,904	30,844	700	4,134	4,736	425	44,319	43,767	28,800	666	3,[illegible]44	5,367
1972	786	54,711	54,452	22,466	516	4,386	3,446	662	46,882	46,624	22,378	(*)	(*)	4,279

Footnotes at end of table.

Table 9.2--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1963-1972--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industrial division and year	Partnerships with and without net profit							Partnerships with net profit						
	Number of partnerships	Total receipts	Business receipts	Deductions: Cost of sales and operations	Deductions: Depreciation	Deductions: Payroll	Net profit (less loss)	Number of partnerships	Total receipts	Business receipts	Deductions: Cost of sales and operations	Deductions: Depreciation	Deductions: Payroll	Net profit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
[illegible]	233,516	6,121,802	5,468,656	380,821	741,931	n.a.	931,617	155,366	4,897,428	4,354,571	288,347	394,942	n.a.	1,460,273
1964	246,407	6,935,414	6,185,466	720,803	891,598	843,734	852,201	159,966	5,417,299	4,780,057	632,995	439,183	701,392	1,542,692
1965	248,987	7,581,763	6,845,420	824,559	956,359	887,590	983,111	158,500	5,959,967	5,330,288	716,376	454,405	757,443	1,713,027
1966	268,563	8,376,031	7,742,442	786,229	1,131,079	978,037	980,204	164,279	6,341,078	5,816,565	730,308	490,570	817,877	1,780,963
1967	274,730	9,130,915	8,133,920	404,087	1,295,321	1,112,025	1,121,657	167,827	6,783,328	5,932,080	314,771	553,432	940,854	2,082,523
1968	298,531	10,690,078	9,397,480	501,621	1,488,744	1,315,686	1,067,844	177,457	8,055,989	6,953,126	425,708	659,777	1,135,944	2,263,385
1969	309,668	12,778,287	11,225,123	484,829	2,012,749	1,427,375	405,753	179,707	8,470,818	7,365,139	364,908	837,347	942,444	2,2[illegible],055
1970	321,227	15,165,331	13,600,580	1,573,058	2,349,023	1,342,564	-300,633	183,373	9,643,723	8,447,930	1,073,845	898,976	805,[illegible]	2,463,875
1971	353,327	18,980,271	17,108,898	2,651,394	2,802,862	1,497,153	-463,456	198,269	12,656,077	11,119,644	2,060,452	1,037,274	1,059,216	3,054,842
1972	375,752	21,692,961	19,277,362	2,738,657	3,357,977	1,442,466	-949,200	203,287	13,750,722	11,778,329	2,010,282	1,109,29[illegible]	964,119	3,756,960
SERVICES														
1963	171,994	11,267,660	11,106,307	1,778,047	422,310	n.a.	3,709,982	138,845	10,355,353	10,214,348	1,541,176	292,974	n.a.	3,853,713
1964	166,678	11,767,574	11,608,635	1,605,868	394,412	2,763,116	4,064,028	135,465	10,898,269	10,767,133	1,418,628	285,167	2,537,103	4,217,151
1965	168,850	12,632,449	12,442,300	1,554,506	436,520	2,960,100	4,402,118	137,774	11,769,503	11,624,624	1,387,796	310,925	2,741,923	4,560,001
1966	172,384	13,842,881	13,659,823	2,565,366	442,327	3,222,957	4,924,450	141,903	12,907,018	12,745,224	2,199,797	315,772	2,974,962	5,072,406
1967	165,697	15,000,746	14,743,898	2,600,577	498,048	3,503,177	5,314,597	134,469	13,929,786	13,714,287	2,199,043	328,289	3,244,556	5,502,417
1968	176,276	16,465,740	16,226,295	2,780,448	549,349	3,863,386	5,823,150	142,108	15,277,251	15,075,326	2,321,902	371,229	3,567,314	6,039,231
1969	176,709	17,975,338	17,699,625	2,711,284	638,474	4,310,315	6,041,645	138,835	16,512,469	16,292,138	2,234,367	378,666	3,938,471	6,408,552
1970	175,800	19,060,539	18,790,786	2,533,066	746,755	4,630,364	6,189,097	133,246	17,416,853	17,197,854	2,046,243	412,545	4,218,073	6,621,466
1971	172,269	19,884,260	19,571,373	2,270,792	797,443	4,715,994	6,403,931	133,003	17,994,271	17,742,876	1,823,468	428,770	4,210,558	6,934,383
1972	172,864	21,448,386	20,990,765	2,453,020	885,638	5,232,642	6,462,732	130,189	19,243,497	18,875,597	1,968,731	455,295	4,645,782	7,109,521
NATURE OF BUSINESS NOT ALLOCABLE														
1963	1,179	10,005	9,802	1,427	71	n.a.	1,771	811	9,294	9,107	1,427	40	n.a.	6,493
1964	1,413	28,493	26,571	12,912	977	5,203	5,476	913	23,945	22,088	10,103	423	4,019	6,825
1965	5,546	128,714	122,982	57,385	5,534	16,520	21,357	3,610	109,545	103,950	43,988	4,524	13,397	30,300
1966	3,998	90,693	88,602	28,584	1,346	14,894	18,698	2,735	83,587	82,222	27,774	994	12,982	28,824
1967	5,115	124,809	122,288	59,608	3,637	18,447	19,406	3,158	111,689	109,603	52,532	3,042	13,929	24,179
1968	1,824	37,172	35,390	12,445	788	5,028	9,965	907	33,855	33,567	12,414	406	4,355	11,113
1969	1,200	43,920	43,337	22,714	1,147	7,174	5,108	712	41,138	40,612	21,935	1,082	6,272	6,956
1970	4,337	200,357	192,430	73,935	5,938	23,741	31,951	2,930	177,874	172,572	66,022	4,768	22,207	40,221
1971	8,111	306,836	300,407	171,646	10,600	25,286	29,836	4,461	273,870	267,924	153,661	6,847	22,169	50,814
1972	9,091	311,583	303,375	150,580	9,157	33,814	42,979	5,781	282,320	275,610	139,972	5,269	26,094	65,620

... - Not available.

* Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

NOTE: Estimates are rounded and may not add to totals.

Table 9.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1963-1972

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industrial division and year	Returns with and without net income: Number of returns	Total receipts	Business receipts	Deductions: Cost of sales and operations	Deductions: Depreciation	Deductions: Taxes	Net income (less deficit)	Returns with net income: Number of returns	Total receipts	Business receipts	Deductions: Cost of sales and operations	Deductions: Depreciation	Deductions: Taxes	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ALL INDUSTRIAL DIVISIONS														
1963	139,112	35,083,133	34,245,587	25,082,324	605,476	670,234	799,453	88,084	28,222,474	27,537,869	20,160,322	394,799	513,737	1,237,11[illegible]
1964	157,855	40,112,212	39,292,010	29,017,749	703,433	739,068	1,040,197	102,585	33,088,879	32,421,380	23,999,529	490,050	579,675	1,490,392
1965	173,410	46,442,511	45,433, 18	33,476,283	792,852	872,119	1,447,857	115,475	39,242,734	38,382,811	n.a.	564,789	n.a.	1,969,400
1966	181,851	50,909,933	49,858,410	36,378,651	892,452	931,899	1,655,084	118,374	41,935,993	41,052,483	n.a.	627,324	n.a.	2,232,968
1967	200,784	56,752,764	55,742,555	40,805,087	1,006,408	1,073,998	1,853,187	130,038	47,412,667	46,580,280	34,009,977	705,507	n.a.	2,485,457
1968	217,134	61,765,015	60,467,277	43,076,948	1,070,015	1,143,429	1,947,535	142,516	52,735,957	51,675,267	37,625,897	776,613	907,554	2,622,511
1969	233,807	73,260,632	71,472,075	51,781,393	1,238,223	1,368,202	2,250,954	151,439	61,180,301	59,703,269	43,074,274	886,219	1,082,134	3,034,176
1970	257,475	77,631,396	76,097,159	54,362,453	1,436,919	1,549,661	1,851,508	157,747	61,838,947	60,651,946	43,157,012	948,192	1,165,296	3,029,581
1971	262,066	79,788,892	78,081,121	55,575,110	1,483,938	1,689,567	2,160,592	162,546	64,960,752	63,586,432	45,250,662	1,004,801	1,268,329	3,367,624
1972	287,906	90,999,639	88,738,155	63,397,274	1,693,954	2,007,745	2,875,101	178,246	75,490,839	73,591,084	52,541,757	1,185,548	1,568,889	4,197,417
AGRICULTURE, FORESTRY, AND FISHING														
1963	4,988	918,384	867,166	656,647	38,492	15,028	16,892	2,320	624,543	582,870	439,229	18,834	9,118	56,696
1964	6,144	762,448	728,521	495,058	46,265	19,241	-797	3,106	523,743	501,384	318,128	22,928	11,175	42,557
1965	6,839	1,119,696	1,074,876	796,679	54,346	20,532	89	3,778	843,415	806,334	n.a.	32,659	n.a.	[illegible]
1966	7,427	1,237,971	1,183,654	816,834	64,494	27,384	28,141	4,207	927,588	888,333	n.a.	44,31[illegible]	n.a.	82,2[illegible]
1967	8,516	1,455,494	1,372,674	931,749	83,404	33,677	30,837	4,676	973,549	906,280	587,129	45,889	n.a.	[illegible]
1968	8,579	1,265,102	1,196,337	842,903	71,516	36,146	18,607	4,430	960,727	912,086	623,771	41,819	24,411	85,4[illegible]
1969	9,332	1,425,775	1,318,461	898,642	97,043	49,561	11,272	5,127	974,196	900,917	585,644	53,439	28,876	[illegible],342
1970	11,634	1,915,73[illegible]	1,788,32[illegible]	1,318,949	113,492	46,621	-26,0[illegible]	5,894	1,202,989	1,112,341	759,531	54,957	29,020	101,2[illegible]5
1971	12,040	2,332,672	2,[illegible]98,153	1,591,691	125,582	55,620	21,161	6,250	1,670,993	1,569,391	1,105,257	67,233	36,653	139,673
1972	13,686	2,792,165	2,618,147	1,845,346	142,332	65,452	106,263	8,206	2,231,860	2,098,129	1,453,776	88,942	45,523	22[illegible]
MINING														
1963	1,550	275,214	244,808	158,384	14,[illegible]	6,225	25,001	843	228,876	199,563	122,954	[illegible],867	5,169	33,52[illegible]
1964	1,606	302,685	289,479	185,731	21,979	8,712	6,791	999	233,516	224,025	129,895	15,527	[illegible]	[illegible]
1965	[illegible],912	426,073	412,35[illegible]	259,154	27,0[illegible]3	1[illegible],742	32,754	1,[illegible]72	342,389	334,033	n.a.	22,655	n.a.	46,652
1966	2,227	771,034	741,00[illegible]	563,624	44,444	17,725	20,769	1,153	527,689	507,724	n.a.	27,428	n.a.	48,855
1967	[illegible],896	409,580	387,937	241,35[illegible]	25,[illegible]4	11,569	22,021	1,165	332,091	315,354	184,868	17,763	n.a.	34,[illegible]2
1968	2,075	388,149	372,552	2[illegible]4,594	26,596	12,824	21,447	1,317	322,744	307,792	155,353	22,4[illegible]4	11,137	33,[illegible]
1969	2,184	592,739	569,431	343,813	33,490	17,798	31,483	1,206	417,351	398,442	2[illegible],233	2[illegible],[illegible]99	[illegible]	3[illegible],[illegible]21
1970	1,957	593,637	577,278	328,321	40,209	21,209	26,055	1,052	490,821	479,622	258,126	3[illegible],9[illegible]8	[illegible]	4[illegible],5[illegible]
1971	2,322	631,861	604,455	35[illegible],647	39,871	18,869	26,98[illegible]	[illegible],236	5[illegible]3,597	49[illegible],338	288,[illegible]69	29,[illegible]49	5,378	52,[illegible]4
1972	2,875	616,107	590,071	348,828	44,321	20,839	2,517	1,303	445,918	426,[illegible]84	23[illegible],[illegible]44	27,266	[illegible],868	4[illegible],334
CONSTRUCTION														
1963	13,031	3,354,909	3,324,299	2,639,35[illegible]	53,828	72,164	58,474	8,218	2,551,794	2,533,478	1,964,209	38,49[illegible]	53,[illegible]	[illegible]
1964	14,901	4,11[illegible],290	4,074,180	3,255,388	6[illegible],613	77,990	11[illegible],[illegible]54	9,904	3,4[illegible]6,622	3,38[illegible],362	2,682,[illegible]93	49,645	62,265	44,[illegible]22
1965	18,00[illegible]	5,3[illegible]7,183	5,262,109	4,159,998	86,505	103,066	176,623	2,774	4,[illegible]75,929	4,433,587	n.a.	[illegible],[illegible]79	n.a.	225,[illegible]
1966	17,603	5,299,487	5,254,[illegible]59	4,214,391	75,863	102,985	160,119	12,105	4,470,[illegible]2	4,435,636	n.a.	6[illegible],[illegible]3	n.a.	[illegible]
1967	22,328	6,673,989	6,[illegible],212	5,283,[illegible]27	[illegible],147	125,858	21[illegible],33	14,256	5,538,329	5,486,776	4,364,764	73,487	n.a.	[illegible]
1968	2[illegible],832	6,729,252	6,658,281	5,243,43[illegible]	1[illegible],95	136,468	239,786	14,120	5,676,874	5,62[illegible],928	4,399,[illegible]75	9[illegible],5[illegible]	[illegible]2,559	[illegible]
1969	2[illegible],356	8,991,497	8,893,298	7,[illegible]47,594	[illegible],54[illegible]	1[illegible]7,[illegible]22	271,222	14,[illegible]17	7,454,882	7,372,558	5,857,646	[illegible]22,[illegible]22	[illegible]2,4[illegible]	352,3[illegible]
1970	26,066	9,661,472	9,54[illegible],215	[illegible],498,[illegible]	[illegible],644	195,378	[illegible]1,421	6,439	[illegible],922,336	7,831,568	6,[illegible]13,364	[illegible]2[illegible],64[illegible]	[illegible],[illegible]34	3[illegible]2,[illegible]
1971	2[illegible],556	[illegible],3[illegible]5,985	[illegible],[illegible]94,218	[illegible],[illegible]8[illegible]5	[illegible],[illegible]2	206,301	29[illegible],[illegible]9	[illegible]	[illegible],354,738	8,256,[illegible]	6,443,[illegible]83	3[illegible],[illegible]24	[illegible]	4[illegible],[illegible]4
1972	30,30[illegible]	[illegible]2,[illegible]24,532	[illegible],958,[illegible]5	9,3[illegible]3,[illegible]9[illegible]	2[illegible],982	2[illegible],[illegible]	35[illegible],[illegible]	[illegible]9,232	9,[illegible]7[illegible],891	9,632,326	[illegible],[illegible]8[illegible]	[illegible]3,3[illegible]2	215,[illegible]	[illegible]9[illegible]
MANUFACTURING														
1963	19,6[illegible]	6,904,268	[illegible],831,4[illegible]3	5,[illegible]77,[illegible]24	12[illegible],933	143,228	173,[illegible]	[illegible]2,926	5,590,996	5,536,882	[illegible],[illegible]88,[illegible]84	[illegible]	[illegible],555	2[illegible]3,2[illegible]
1964	21,659	7,576,[illegible]6	7,5[illegible],1[illegible]	5,500,[illegible]43	[illegible]40,6[illegible]1	164,200	285,471	15,236	6,463,84[illegible]	6,396,296	4,656,[illegible]	[illegible],149	3[illegible],[illegible]2	[illegible]
1965	22,534	[illegible],239,[illegible]82	8,123,[illegible]5	5,7[illegible],8[illegible]	166,221	243,903	395,[illegible]48	15,81[illegible]	7,212,082	7,107,755	n.a.	32,[illegible]	n.a.	[illegible]
1966	2[illegible],737	9,421,[illegible]8	9,332,302	[illegible],8[illegible],3[illegible]	[illegible]8,593	93,983	476,[illegible]77	[illegible]4,666	7,898,[illegible]	7,830,538	n.a.	2[illegible]	n.a.	58[illegible],[illegible]2
1967	24,568	[illegible],631,459	1[illegible],491,059	[illegible],650,51[illegible]	208,[illegible]66	225,625	493,796	17,482	9,264,344	9,135,190	6,5[illegible],884	[illegible]	n.a.	[illegible]9,[illegible]9
1968	25,95[illegible]	[illegible],808,629	[illegible],690,[illegible]81	[illegible],848,644	211,689	222,180	464,186	17,579	9,25[illegible],46	9,179,908	6,[illegible]5,241	[illegible],048	[illegible],527	5[illegible],84[illegible]
1969	25,158	[illegible],082,003	[illegible],927,972	[illegible],73[illegible],293	215,994	246,199	475,465	1[illegible],087	9,516,2[illegible]4	9,375,099	6,548,161	[illegible]4,6[illegible]	2[illegible],9[illegible]2	572,454
1970	29,980	12,140,257	12,[illegible]25,596	8,71[illegible],[illegible]85	232,234	262,081	37[illegible],743	[illegible]8,25[illegible]	9,835,342	9,744,8[illegible]	6,98[illegible],[illegible]92	[illegible]9,[illegible]	2[illegible]3,[illegible]33	554,[illegible]2
1971	28,[illegible]	[illegible],739,2[illegible]	[illegible],62[illegible],3[illegible]4	8,354,563	235,897	287,044	397,894	18,409	9,875,995	9,781,474	[illegible],9[illegible],042	[illegible],568	234,2[illegible]4	[illegible]3,9[illegible]
1972	3[illegible],[illegible]61	[illegible]2,35[illegible],672	[illegible]2,216,2[illegible]8	8,[illegible]	2[illegible],294	32[illegible],593	5[illegible],21[illegible]	19,593	[illegible],654,[illegible]92	[illegible],534,292	[illegible],[illegible],256	19[illegible],[illegible]	2[illegible]	[illegible]

[illegible] at end of table.

Table 9.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1963-1972--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industrial division and year	Returns with and without net income							Returns with net income						
	Number of returns	Total receipts	Business receipts	Deductions: Cost of sales and operations	Deductions: Depreciation	Deductions: Taxes	Net income (less deficit)	Number of returns	Total receipts	Business receipts	Deductions: Cost of sales and operations	Deductions: Depreciation	Deductions: Taxes	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
1963	5,734	906,563	886,180	569,295	56,239	41,936	29,173	3,572	634,852	618,502	378,928	30,437	27,682	51,316
1964	6,132	1,080,097	1,046,158	681,036	57,479	46,652	41,120	3,856	870,721	843,721	546,633	42,170	36,304	64,375
1965	7,090	1,170,673	1,147,357	746,129	60,850	43,136	56,678	4,519	941,855	922,417	n.a.	40,522	n.a.	84,754
1966	7,097	1,295,889	1,276,509	718,629	80,815	52,420	43,892	4,621	1,059,656	1,043,329	n.a.	58,730	n.a.	71,690
1967	8,598	1,363,641	1,332,057	780,323	80,787	51,620	78,192	5,715	1,110,270	1,084,617	606,512	56,883	n.a.	110,709
1968	10,009	1,764,364	1,731,667	1,079,902	102,333	77,361	70,264	6,125	1,517,321	1,488,968	919,698	76,083	67,061	110,666
1969	9,160	1,819,101	1,776,628	1,132,893	91,937	74,293	67,251	5,462	1,385,004	1,347,589	834,420	61,333	60,444	104,732
1970	10,272	2,444,073	2,408,997	1,559,255	133,178	97,759	39,470	5,697	1,808,001	1,783,330	1,099,560	79,891	73,470	119,251
1971	12,673	2,221,588	2,185,961	1,310,733	131,265	103,308	72,625	6,625	1,577,842	1,550,724	901,273	78,177	66,802	139,669
1972	12,693	2,929,246	2,881,232	1,879,142	160,129	111,425	121,049	7,513	2,408,978	2,365,854	1,534,388	107,108	85,803	190,464
WHOLESALE AND RETAIL TRADE														
1963	57,585	19,433,793	19,141,576	14,783,741	176,460	284,530	329,061	39,212	16,122,809	15,883,646	12,300,862	130,898	234,415	464,582
1964	63,423	22,837,820	22,556,401	17,455,117	204,455	298,751	442,920	43,438	19,048,912	18,816,475	14,613,350	155,755	246,179	585,509
1965	68,219	25,904,288	25,545,434	19,928,975	220,009	305,644	540,257	47,775	22,161,574	21,855,001	n.a.	172,736	n.a.	683,123
1966	72,393	27,154,692	26,792,735	20,705,044	241,172	351,785	622,674	49,950	22,594,422	22,278,800	n.a.	187,182	n.a.	779,989
1967	76,929	30,303,021	29,940,032	22,935,191	273,182	428,509	710,559	52,382	25,623,178	25,320,462	19,436,838	206,762	n.a.	901,697
1968	81,579	33,881,190	33,440,597	25,625,360	273,505	433,578	863,234	58,441	29,763,868	29,371,363	22,533,277	218,036	362,254	1,017,968
1969	92,537	41,196,613	40,654,541	31,138,155	365,103	531,189	917,668	63,963	34,993,468	34,518,970	26,402,274	283,385	432,091	1,126,168
1970	94,024	41,489,458	40,948,795	30,803,710	394,597	599,694	852,667	63,756	33,919,418	33,469,893	25,167,790	294,405	481,513	1,142,396
1971	96,659	43,070,043	42,553,887	31,767,671	407,059	662,636	956,667	64,279	35,910,834	35,483,068	26,639,066	304,368	522,640	1,264,519
1972	107,896	49,455,640	48,823,088	36,453,598	473,566	818,788	1,165,119	71,533	41,800,659	41,269,656	30,948,872	351,720	664,115	1,511,358
Wholesale Trade														
1963	17,403	7,884,824	7,784,455	6,276,826	55,306	119,301	164,222	12,628	6,839,372	6,752,995	5,438,712	44,625	108,608	199,544
1964	18,765	10,090,163	9,988,315	8,162,202	65,486	117,399	202,135	13,552	8,850,412	8,761,558	7,143,344	55,894	107,558	245,436
1965	19,083	10,730,281	10,604,257	8,792,175	68,951	94,804	229,027	14,503	9,557,248	9,445,041	n.a.	59,483	n.a.	268,987
1966	21,068	11,835,426	11,702,078	9,462,321	80,000	134,102	300,620	15,689	10,069,190	9,951,554	n.a.	65,217	n.a.	343,491
1967	20,809	12,138,518	11,996,803	9,800,138	84,186	133,381	271,808	15,000	10,628,171	10,504,609	8,569,192	67,762	n.a.	340,467
1968	23,358	14,668,441	14,447,938	11,709,926	93,170	152,225	331,705	17,402	13,349,456	13,145,934	10,661,241	80,036	131,918	374,888
1969	28,385	17,505,511	17,262,447	13,883,202	126,613	175,945	388,758	20,766	15,384,704	15,157,398	12,127,629	104,709	155,674	456,302
1970	28,364	18,157,632	17,938,575	14,286,792	138,600	223,108	423,022	20,905	15,998,929	15,810,532	12,602,977	113,369	199,423	497,937
1971	28,322	16,752,231	16,529,678	13,051,515	127,330	224,262	433,809	18,548	14,739,588	14,552,299	11,507,910	103,950	190,487	525,164
1972	30,926	20,114,505	19,859,845	15,645,802	153,867	316,287	519,480	21,984	17,853,108	17,637,564	13,898,278	125,386	279,317	606,269
Retail Trade														
1963	38,868	11,140,331	10,952,089	8,220,178	116,290	158,037	149,517	25,577	8,930,568	8,780,866	6,614,789	81,792	119,598	248,412
1964	43,583	12,401,091	12,224,957	9,035,471	135,282	177,067	232,920	29,146	9,918,860	9,778,183	7,264,228	96,705	135,281	329,723
1965	47,921	14,599,476	14,374,186	10,704,861	145,508	203,834	296,048	32,391	12,093,564	11,906,233	n.a.	108,270	n.a.	397,671
1966	50,753	15,100,391	14,876,577	11,092,143	158,739	214,726	310,540	33,907	12,328,425	12,134,377	n.a.	119,867	n.a.	422,761
1967	54,480	17,660,898	17,445,237	12,786,672	182,944	286,999	426,342	36,310	14,598,579	14,423,401	10,597,521	134,628	n.a.	545,279
1968	58,001	19,166,595	18,946,530	13,880,470	180,009	280,716	530,551	40,910	16,387,229	16,198,271	11,852,056	137,868	230,265	641,868
1969	63,999	23,639,334	23,340,372	17,223,745	238,032	354,766	526,467	43,044	19,556,996	19,309,850	14,243,437	178,218	275,939	667,423
1970	65,586	23,309,380	22,987,860	16,501,103	255,705	376,219	428,952	42,777	17,898,043	17,637,001	12,548,998	180,744	281,723	643,766
1971	69,725	25,897,459	25,605,890	18,402,069	275,777	430,996	511,584	45,192	20,775,127	20,536,661	14,839,601	196,545	325,022	727,260
1972	76,515	29,146,476	28,770,158	20,666,703	317,730	495,925	639,699	49,238	23,772,223	23,458,155	16,922,891	224,494	378,504	898,746
Wholesale and Retail Trade not Allocable														
1963	1,314	408,638	405,032	286,737	4,864	7,192	15,322	1,007	352,869	349,785	247,361	4,481	6,209	16,626
1964	1,075	346,566	343,129	257,444	3,687	4,285	7,865	740	279,640	276,734	205,778	3,156	3,340	10,350
1965	1,215	574,531	566,991	431,939	5,550	7,006	15,182	881	510,762	503,727	n.a.	4,983	n.a.	16,465
1966	572	218,875	214,080	150,580	2,433	2,957	11,514	354	196,807	192,869	n.a.	2,098	n.a.	13,737
1967	1,640	503,605	497,992	348,381	6,052	8,129	12,409	1,072	396,428	392,452	270,125	4,372	n.a.	15,951
1968	221	46,154	46,129	34,964	326	637	978	129	27,183	27,158	19,980	132	71	1,212
1969	153	51,768	51,722	31,208	458	478	2,443	153	51,768	51,722	31,208	458	478	2,443
1970	74	22,446	22,360	15,815	292	367	693	74	22,446	22,360	15,815	292	367	693
1971	612	420,353	418,319	314,087	3,952	7,378	11,274	539	396,119	394,108	291,555	3,873	7,131	12,095
1972	455	194,659	193,085	141,093	1,969	6,576	5,940	311	175,328	173,937	127,703	1,840	6,294	6,343

Footnote at end of table.

Table 9.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1963-1972--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industrial division and year	Returns with and without net income							Returns with net income						
	Number of returns	Total receipts	Business receipts	Deductions: Cost of sales and operations	Deductions: Depreciation	Deductions: Taxes	Net income (less deficit)	Number of returns	Total receipts	Business receipts	Deductions: Cost of sales and operations	Deductions: Depreciation	Deductions: Taxes	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE														
1963	15,948	886,222	606,580	103,938	19,002	25,983	119,360	10,191	776,355	523,752	86,768	13,955	20,479	143,719
1964	17,904	835,319	569,675	165,685	20,319	26,998	100,234	11,502	685,395	459,907	133,930	14,540	20,031	136,916
1965	19,336	1,036,488	724,983	254,401	20,289	32,878	160,361	12,297	879,663	599,948	n.a.	12,942	n.a.	195,245
1966	21,904	1,177,335	876,574	265,963	25,750	38,829	112,919	13,340	949,501	690,057	n.a.	16,344	n.a.	169,116
1967	20,340	1,030,872	813,925	240,369	23,036	31,737	123,900	12,847	877,815	697,641	223,911	15,014	n.a.	159,261
1968	25,749	1,410,564	1,021,199	278,851	33,140	43,165	122,027	15,899	1,136,199	826,641	228,332	19,035	29,509	193,498
1969	28,610	2,231,634	1,592,735	454,308	43,966	68,965	225,624	17,076	1,854,082	1,344,320	399,469	27,969	46,416	324,463
1970	29,317	1,725,317	1,324,212	299,323	40,136	62,358	144,215	16,116	1,307,480	1,000,275	201,197	23,085	40,433	240,242
1971	30,011	1,938,809	1,395,524	275,473	43,202	70,175	230,743	18,665	1,688,640	1,233,690	257,320	28,719	51,869	336,149
1972	35,764	2,640,156	1,869,415	522,923	65,171	88,442	315,068	20,957	2,138,714	1,480,214	407,182	38,135	61,097	464,903
SERVICES														
1963	20,217	2,395,781	2,336,657	1,089,750	119,244	80,884	48,231	10,677	1,685,090	1,652,946	775,795	60,422	52,257	119,059
1964	25,610	2,600,552	2,520,250	1,273,959	150,599	96,287	54,219	14,460	1,843,449	1,789,850	918,177	79,315	61,461	143,140
1965	28,902	3,217,500	3,130,373	1,535,712	157,290	111,912	85,386	17,161	2,373,914	2,312,202	n.a.	79,077	n.a.	203,511
1966	30,918	4,532,303	4,395,792	2,282,130	191,118	146,002	177,976	18,169	3,489,935	3,374,661	n.a.	105,189	n.a.	290,740
1967	35,728	4,710,457	4,620,680	2,622,988	208,069	161,649	183,630	20,830	3,586,589	3,528,620	1,962,310	127,698	n.a.	306,373
1968	42,150	5,472,363	5,309,927	2,824,425	240,176	180,347	146,711	24,454	4,056,055	3,920,945	2,022,319	140,212	123,747	337,414
1969	45,313	5,876,622	5,693,824	2,895,295	230,006	202,249	251,779	26,797	4,563,848	4,424,279	2,213,173	141,280	145,836	419,103
1970	53,491	7,622,199	7,436,823	3,805,693	304,969	263,933	194,610	30,358	5,316,537	5,194,273	2,550,547	165,788	169,675	448,582
1971	51,548	7,486,798	7,279,042	3,853,613	328,732	283,440	162,413	28,967	5,344,820	5,200,329	2,649,192	187,650	178,187	446,209
1972	51,498	7,988,358	7,690,644	4,140,018	344,695	306,073	300,458	29,369	5,955,613	5,706,285	2,978,896	210,131	213,740	572,474
NATURE OF BUSINESS NOT ALLOCABLE														
1963	452	7,999	6,908	3,288	243	256	104	125	7,159	6,230	2,893	182	155	916
1964	476	6,585	6,242	4,432	53	237	-815	84	2,681	2,360	1,172	21	57	526
1965	578	12,428	11,920	7,426	329	306	561	188	11,913	11,434	n.a.	273	n.a.	[illegible]
1966	545	19,354	5,085	1,665	203	786	12,417	163	17,670	3,405	n.a.	173	n.a.	13,305
1967	1,821	174,251	172,979	119,573	3,203	3,754	-1,085	685	106,502	105,340	67,761	1,217	n.a.	4,962
1968	161	46,702	46,636	28,831	410	1,360	1,273	161	46,702	46,636	28,831	41[illegible]	[illegible],360	1,273
1969	157	45,348	45,185	40,400	143	226	-810	4	21,256	21,095	17,254	122	161	258
1970	834	39,252	38,922	29,471	1,460	629	-2,663	184	36,023	35,773	26,005	426	401	2,076
1971	1,649	51,926	48,507	20,905	2,818	2,174	-5,501	536	23,293	20,368	6,700	813	725	4,65[illegible]
1972	2,425	95,763	91,235	42,352	2,464	3,136	-4,150	540	82,514	78,144	41,055	1,683	1,653	4,4[illegible]

n.a. - Not available.
NOTE: Estimates are rounded and may not add to totals.

Table 9.4--RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1963-1972
[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industrial division and year	Returns with and without net income							Returns with net income						
	Number of returns	Total receipts	Business receipts	Deductions: Cost of sales and operations	Deductions: Depreciation	Deductions: Taxes	Net income (less deficit)	Number of returns	Total receipts	Business receipts	Deductions: Cost of sales and operations	Deductions: Depreciation	Deductions: Taxes	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ALL INDUSTRIAL DIVISIONS														
1963	1,323,187	1,008,742,704	949,548,793	672,971,818	29,564,177	27,083,705	54,284,740	808,045	887,327,015	834,410,804	587,506,624	25,566,442	23,916,169	61,315,228
1964	1,373,517	1,086,739,483	1,018,889,198	722,476,998	31,696,173	29,802,537	61,575,194	858,515	968,052,709	906,747,757	638,617,794	27,680,039	26,550,334	68,734,651
1965	1,423,980	1,194,600,662	1,120,381,727	792,952,590	34,115,127	31,656,410	73,889,821	915,311	1,079,661,387	1,011,806,929	711,552,708	30,487,972	28,532,330	80,796,801
1966	1,468,725	1,306,517,897	1,224,370,364	866,425,312	37,473,286	35,132,919	80,527,706	939,846	1,180,714,247	1,107,110,112	777,092,026	33,370,907	31,825,916	87,740,224
1967	1,534,360	1,374,598,532	1,284,999,547	908,598,347	40,819,886	37,066,090	78,181,729	988,906	1,221,446,354	1,141,379,488	798,844,616	35,404,616	32,814,360	86,653,746
1968	1,541,637	1,507,785,704	1,403,499,593	989,550,267	44,384,154	40,979,690	85,961,988	999,308	1,349,977,424	1,256,606,155	878,686,065	38,619,960	36,647,277	95,102,002
1969	1,658,745	1,680,482,985	1,560,830,321	1,104,571,988	49,139,399	46,476,582	80,218,685	1,045,466	1,461,061,949	1,357,257,862	950,723,315	41,398,688	40,553,510	93,432,590
1970	1,665,477	1,750,728,260	1,620,886,576	1,146,263,273	52,941,266	49,523,243	65,901,614	1,008,337	1,453,122,279	1,342,807,228	939,139,145	41,509,639	40,754,650	83,710,924
1971	1,733,332	1,906,007,776	1,763,760,318	1,241,281,637	57,260,761	52,185,272	79,700,323	1,063,940	1,620,755,731	1,496,206,713	1,041,731,897	46,689,667	43,218,980	96,688,311
1972	1,812,760	2,171,209,849	2,007,328,615	1,412,500,893	63,748,993	60,057,276	96,760,642	1,140,182	1,895,095,856	1,750,749,567	1,223,204,903	54,429,323	51,779,832	112,798,221
AGRICULTURE, FORESTRY, AND FISHING														
1963	23,270	7,986,375	7,492,590	5,684,850	248,318	140,808	95,652	12,237	5,036,374	4,747,011	3,301,034	167,915	98,126	327,540
1964	25,933	6,329,424	5,965,818	4,328,862	265,701	142,176	138,999	13,968	4,853,505	4,572,049	3,207,877	174,817	103,927	334,105
1965	27,530	7,524,274	7,186,345	5,265,349	280,670	149,438	237,229	15,609	6,122,740	5,852,133	4,177,722	200,108	116,292	425,327
1966	27,945	8,604,616	8,203,046	5,887,109	319,023	170,090	289,214	16,604	6,451,549	6,126,741	4,196,737	226,193	128,774	465,397
1967	32,448	9,296,370	8,855,311	6,524,095	374,213	200,930	182,972	17,567	6,373,905	6,029,093	4,174,397	233,124	141,017	427,623
1968	31,244	9,450,515	9,016,517	6,631,692	363,360	197,528	267,925	17,102	7,548,562	7,210,058	5,221,880	243,330	143,228	501,390
1969	31,974	12,127,144	11,568,926	8,703,651	433,834	251,914	257,199	18,190	9,894,313	9,487,602	7,038,297	294,348	181,248	528,270
1970	37,238	14,277,707	13,591,763	10,555,539	513,870	277,165	65,295	19,843	10,053,338	9,554,311	7,098,072	314,083	192,188	493,400
1971	39,932	14,397,772	13,680,329	10,567,734	528,186	304,270	208,050	22,304	10,492,339	9,973,951	7,522,447	325,592	210,545	613,415
1972	42,974	17,156,593	16,313,786	12,585,547	585,330	342,117	509,094	26,856	14,043,218	13,357,568	10,196,133	418,338	261,377	860,335
MINING														
1963	14,878	13,055,307	12,448,085	7,295,434	842,167	342,603	1,209,730	6,994	10,982,324	10,482,936	5,893,204	673,922	273,836	1,549,553
1964	14,487	13,314,271	12,709,383	7,525,956	857,731	348,323	1,227,575	7,205	10,428,311	9,965,814	5,468,166	667,551	266,511	1,576,627
1965	13,285	12,602,087	11,903,304	6,905,746	830,015	331,935	1,391,939	6,627	10,475,464	9,924,842	5,499,016	639,276	266,294	1,702,451
1966	14,831	14,609,352	13,889,920	8,187,175	918,697	387,843	1,739,573	7,284	11,962,687	11,392,405	6,470,260	696,325	296,680	2,077,853
1967	14,441	13,679,722	12,754,444	7,409,515	873,607	347,512	1,464,256	7,172	11,573,270	10,795,019	5,979,223	666,215	277,673	1,966,189
1968	12,813	14,550,455	13,794,849	8,052,484	911,208	387,024	1,603,385	6,823	12,406,224	11,777,868	6,581,203	722,889	322,502	1,970,311
1969	14,027	16,233,328	15,366,731	9,224,886	977,471	426,840	1,553,969	7,003	12,850,783	12,211,730	6,992,701	721,531	308,666	2,048,220
1970	14,465	17,747,750	16,699,586	9,955,600	1,085,965	486,377	1,834,315	7,303	14,787,586	13,952,738	8,047,572	818,613	390,169	2,399,507
1971	12,613	19,479,693	18,398,873	10,774,334	1,117,972	515,389	2,160,759	6,366	14,914,323	14,067,393	7,830,115	764,482	337,801	2,897,239
1972	14,211	22,648,211	21,498,182	11,905,024	1,344,549	627,098	3,199,370	7,529	17,530,976	16,730,078	8,649,031	929,103	387,340	3,868,673
CONSTRUCTION														
1963	96,466	45,648,687	44,766,916	37,747,598	816,795	788,737	644,416	56,727	34,835,485	34,163,750	28,316,645	614,640	592,320	1,161,300
1964	104,134	49,741,423	48,776,202	40,947,386	859,635	866,453	943,090	62,083	39,668,516	38,875,335	32,224,376	675,551	674,862	1,445,456
1965	113,284	56,694,897	55,696,213	46,611,664	972,906	953,698	1,257,632	71,701	46,777,875	45,998,685	38,042,203	774,779	771,301	1,780,576
1966	112,373	63,029,874	61,850,382	51,867,138	1,123,883	1,106,634	1,398,935	70,461	51,861,587	50,961,285	42,263,418	893,469	886,199	1,974,904
1967	123,180	68,021,913	66,828,236	55,629,499	1,204,572	1,206,928	1,543,158	75,846	55,757,911	54,858,306	45,206,752	917,494	945,461	2,214,084
1968	125,999	72,262,793	70,831,186	58,532,534	1,364,466	1,353,140	1,713,419	79,348	59,391,628	58,264,162	47,559,051	1,088,206	1,081,507	2,345,391
1969	127,666	83,912,537	82,290,720	68,274,975	1,529,799	1,579,668	1,660,343	79,113	67,853,428	66,553,498	54,500,964	1,191,472	1,249,187	2,491,285
1970	138,905	90,610,644	88,945,385	73,434,969	1,685,506	1,671,115	1,538,418	82,078	72,093,301	70,847,768	58,018,772	1,255,666	1,276,174	2,548,013
1971	143,092	97,492,609	95,386,565	78,412,715	1,782,559	1,843,465	1,925,178	86,459	77,978,159	76,545,518	62,243,832	1,335,844	1,408,498	2,972,381
1972	154,418	108,737,575	106,458,649	87,321,258	2,011,509	2,256,387	1,880,816	93,348	85,555,747	83,838,454	67,939,227	1,512,895	1,719,390	3,143,065
MANUFACTURING														
1963	181,800	429,506,943	419,348,765	295,239,898	13,036,630	12,798,693	28,778,748	119,574	395,577,121	385,984,909	268,913,762	12,119,196	11,956,738	30,593,319
1964	184,961	464,819,543	453,156,983	316,726,016	13,992,333	14,813,798	32,555,934	124,556	431,522,477	420,423,494	290,616,682	13,107,548	13,957,937	34,420,063
1965	185,924	514,718,841	502,981,871	350,620,750	15,079,790	15,617,092	40,247,559	131,337	483,408,292	472,222,299	326,241,363	14,257,052	14,762,291	41,870,269
1966	187,642	571,009,172	557,318,291	390,877,215	16,333,903	17,022,352	44,403,696	133,439	537,795,065	524,643,926	364,633,538	15,467,514	16,071,671	46,161,490
1967	197,023	590,822,331	576,569,503	403,894,962	17,984,660	17,616,569	40,329,076	136,749	549,067,125	535,550,993	370,986,841	16,818,034	16,557,089	42,622,875
1968	191,910	648,964,802	632,925,330	442,193,190	19,757,114	19,237,835	44,411,467	132,393	603,492,141	588,259,473	407,234,914	18,465,435	18,141,925	46,976,015
1969	202,066	710,084,099	689,906,327	485,101,441	21,533,661	21,818,750	41,256,747	135,732	635,126,818	616,463,406	427,065,192	19,170,753	19,935,237	45,272,172
1970	197,807	722,911,319	700,090,661	495,879,549	22,892,481	22,705,034	31,846,078	120,814	604,567,672	585,179,650	406,037,039	18,871,443	19,284,102	37,925,489
1971	200,973	776,478,571	751,346,399	532,440,999	24,516,198	22,737,408	38,750,708	124,555	660,508,594	638,907,555	444,106,840	20,846,505	19,197,347	44,712,811
1972	203,238	870,463,407	841,062,514	595,233,245	26,298,457	26,238,410	48,233,203	134,028	793,905,647	767,057,282	537,291,198	24.111,040	24,000,578	52,772,300

Table 9.4--RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1963-1972--Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industrial division and year	Returns with and without net income							Returns with net income						
	Number of returns	Total receipts	Business receipts	Deductions: Cost of sales and operations	Deductions: Depreciation	Deductions: Taxes	Net income (less deficit)	Number of returns	Total receipts	Business receipts	Deductions: Cost of sales and operations	Deductions: Depreciation	Deductions: Taxes	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES														
1963	56,291	77,870,156	75,710,896	44,570,744	7,360,749	4,951,928	8,925,311	35,164	70,164,258	68,224,129	39,146,095	6,703,202	4,599,514	9,393,357
1964	56,338	81,726,057	79,450,169	46,320,351	7,871,703	5,175,269	9,738,884	35,622	74,403,220	72,344,784	41,200,577	7,267,301	4,812,128	10,171,667
1965	59,676	88,956,519	86,438,612	50,591,152	8,593,748	5,495,856	10,699,309	38,379	83,092,647	80,819,924	46,494,587	8,153,590	5,211,130	11,019,778
1966	59,925	97,097,754	94,205,011	54,677,629	9,475,211	6,119,189	11,619,764	39,245	90,563,695	87,935,896	50,185,038	8,977,156	5,919,111	11,990,041
1967	66,045	102,398,443	99,190,985	58,303,545	10,400,692	6,567,383	10,602,908	42,315	87,786,594	85,161,445	48,018,244	9,102,853	5,815,439	11,225,336
1968	65,551	112,587,061	109,132,172	64,005,891	11,386,819	7,317,244	10,516,059	41,293	96,281,941	93,724,493	52,974,654	9,787,105	6,582,218	11,404,295
1969	66,944	125,261,815	121,669,836	71,346,721	12,410,656	8,072,485	10,053,831	41,442	105,586,430	102,991,805	57,873,453	10,785,981	7,162,970	11,255,282
1970	67,398	135,492,476	131,463,171	77,743,359	13,403,308	8,835,172	7,543,718	38,204	105,021,677	102,426,487	58,251,721	10,449,785	7,143,890	9,471,595
1971	71,104	149,722,193	145,274,096	86,093,715	14,971,059	9,347,802	7,899,267	42,444	122,379,486	119,205,195	68,198,544	12,464,996	7,848,765	9,475,970
1972	72,550	167,212,641	162,061,039	95,329,334	17,172,708	10,469,710	8,617,944	42,979	142,237,217	138,345,076	80,143,704	14,916,776	8,923,258	9,976,107
WHOLESALE AND RETAIL TRADE														
1963	403,435	309,589,920	303,602,592	241,542,871	2,549,203	3,750,782	5,356,626	257,293	267,464,640	262,395,896	209,105,618	2,098,405	3,147,075	6,810,996
1964	421,553	335,319,452	329,056,077	260,687,633	2,719,324	3,854,689	6,633,103	278,306	295,811,803	290,344,293	230,207,982	2,293,783	3,316,237	7,956,192
1965	440,304	365,166,475	358,173,249	282,978,215	2,931,866	4,136,778	7,620,764	299,928	322,343,804	316,160,039	249,940,469	2,463,984	3,529,345	9,175,718
1966	453,174	389,155,391	381,613,152	300,089,372	3,235,453	4,885,817	8,240,466	306,945	339,491,100	332,908,134	260,918,710	2,699,558	4,200,900	9,702,287
1967	465,841	410,369,867	403,232,835	314,809,742	3,567,313	5,285,407	8,931,782	318,746	355,876,403	349,640,978	271,828,207	2,964,228	4,508,120	10,498,513
1968	471,979	451,898,484	442,509,642	343,742,205	3,865,414	6,009,315	10,355,164	331,752	399,757,938	391,418,295	303,023,148	3,312,387	5,283,610	11,815,325
1969	524,567	508,264,913	497,415,390	385,199,829	4,422,832	6,960,939	10,766,271	353,532	443,902,461	434,341,540	335,644,379	3,730,727	6,061,208	12,725,572
1970	518,062	522,546,369	511,316,883	392,391,856	4,872,819	7,536,828	9,671,044	339,987	441,712,023	432,294,326	331,888,858	3,891,348	6,287,387	12,395,411
1971	538,664	575,729,510	563,615,042	432,440,225	5,394,849	8,468,588	11,362,851	355,428	499,950,679	489,423,168	375,780,413	4,424,381	7,169,891	13,991,011
1972	568,228	674,507,820	660,666,978	509,397,534	6,319,521	9,974,545	14,367,925	381,416	573,496,889	561,622,227	432,865,595	5,105,655	8,401,976	17,470,776
Wholesale Trade														
1963	137,617	148,211,264	145,810,454	124,290,702	831,133	1,478,583	2,479,840	94,215	129,749,851	127,681,567	108,717,039	701,071	1,288,583	3,078,468
1964	142,603	159,899,254	157,538,432	134,329,596	869,185	1,490,783	2,908,468	100,640	142,355,585	140,286,957	119,536,717	739,626	1,325,634	3,439,432
1965	146,555	174,066,994	171,414,482	145,393,480	954,242	1,600,206	3,517,384	107,407	155,115,180	152,809,301	129,434,861	813,905	1,418,960	4,072,473
1966	151,177	184,921,354	182,166,272	153,699,528	1,085,795	1,973,031	3,794,051	109,850	164,223,223	161,836,528	136,085,381	910,661	1,739,088	4,365,047
1967	142,531	185,573,100	182,687,302	153,829,515	1,143,934	1,972,457	3,704,518	103,192	163,159,756	160,618,071	134,608,771	965,029	1,722,252	4,312,772
1968	153,110	207,460,606	204,041,662	170,796,173	1,322,902	2,382,728	4,439,165	113,702	184,683,090	181,743,247	151,439,392	1,152,716	2,128,041	4,997,092
1969	172,138	232,976,637	229,180,568	190,596,872	1,511,992	2,658,606	4,802,752	122,695	207,113,468	203,772,337	169,051,600	1,308,630	2,396,406	5,512,384
1970	165,575	238,793,383	234,885,021	194,841,032	1,632,666	2,887,237	4,440,717	118,414	208,944,501	205,670,776	170,703,835	1,329,150	2,535,904	5,488,342
1971	168,150	258,726,331	254,598,839	210,948,869	1,762,882	3,219,638	4,816,331	116,552	224,836,065	221,320,206	183,077,819	1,449,189	2,775,679	5,908,816
1972	180,428	310,201,985	305,391,027	253,069,279	2,091,360	3,803,675	7,436,004	130,789	274,564,712	270,347,664	223,464,198	1,763,325	3,410,045	8,523,979
Retail Trade														
1963	257,383	157,044,641	153,555,461	114,016,990	1,672,419	2,203,897	2,783,025	158,168	133,877,777	130,962,166	97,509,324	1,357,805	1,800,37[illegible]	3,617,538
1964	272,166	171,803,854	168,016,983	123,832,699	1,815,259	2,313,809	3,595,633	174,263	150,243,764	146,952,022	108,[illegible]45,763	1,524,498	1,947,453	4,368,628
1965	287,591	188,200,772	183,924,517	135,432,385	1,947,436	2,495,487	4,052,089	189,142	164,770,323	160,947,831	118,701,618	1,624,888	2,075,614	5,[illegible]36,325
1966	298,432	202,568,961	197,824,082	145,146,903	2,133,015	2,887,809	4,410,477	195,547	173,725,518	169,568,160	123,883,318	1,773,851	2,438,861	5,290,129
1967	315,581	220,514,318	216,340,613	157,762,025	2,384,474	3,240,347	5,144,086	209,944	189,217,298	185,587,396	134,599,797	1,968,573	2,734,642	[illegible],[illegible]78,834
1968	314,602	241,433,185	235,504,058	170,669,086	2,512,364	3,585,485	5,851,773	214,888	212,491,803	207,126,180	149,618,901	2,135,540	3,12[illegible],618	[illegible],[illegible]4[illegible],310
1969	351,810	274,649,067	267,615,317	194,151,310	2,898,450	4,290,187	5,946,339	230,274	236,161,853	229,961,608	166,[illegible]48,416	2,410,062	3,652,912	7,194,807
1970	350,773	282,086,692	274,808,037	196,441,737	3,215,208	4,611,954	5,217,027	220,55[illegible]	231,392,941	225,284,546	160,286,667	2,54[illegible],718	3,[illegible]25,287	6,874,583
1971	366,569	313,959,095	306,048,416	219,382,842	3,592,514	5,188,183	6,486,977	238,006	272,378,467	265,433,423	193,826,558	2,941,284	4,344,98[illegible]	8,009,830
1972	386,649	362,850,755	353,886,969	255,403,548	4,200,744	6,139,702	6,889,866	249,787	297,533,430	289,941,267	208,518,078	3,3[illegible]5,577	4,961,57[illegible]	8,923,18[illegible]
Wholesale and Retail Trade not Allocable														
1963	8,435	4,334,015	4,236,677	3,235,179	45,651	68,302	93,761	4,910	3,837,012	3,752,163	2,879,255	39,529	58,122	[illegible]4,99[illegible]
1964	6,784	3,616,344	3,500,662	2,525,338	34,880	50,097	129,002	3,403	3,212,454	3,105,314	2,225,502	29,659	43,150	142,132
1965	6,158	2,898,709	2,834,250	2,152,350	30,188	41,085	51,291	3,379	2,458,301	2,402,907	1,803,990	25,191	34,771	68,920
1966	3,565	1,665,076	1,622,798	1,242,941	16,643	24,977	35,938	1,548	1,542,359	1,503,446	1,156,11[illegible]	15,046	22,951	4[illegible],111
1967	7,729	4,282,449	4,204,920	3,218,202	38,905	72,603	83,178	5,610	3,499,349	3,435,511	2,619,639	30,626	51,226	[illegible],907
1968	4,267	3,004,693	2,963,922	2,276,946	30,148	41,102	64,226	3,162	2,583,045	2,548,868	1,964,855	24,131	34,95[illegible]	71,917
1969	619	639,209	619,505	451,647	12,390	12,146	17,180	564	627,140	607,595	444,363	12,035	11,890	18,381
1970	1,714	1,666,294	1,623,825	1,109,087	24,945	37,637	13,300	1,023	1,374,581	1,339,004	898,356	21,480	26,196	32,486
1971	3,945	3,044,084	2,967,787	2,108,514	39,453	60,767	59,543	2,870	2,736,147	2,669,539	1,876,036	33,908	49,232	72,365
1972	1,151	1,455,080	1,388,982	924,707	27,417	31,168	42,055	840	1,398,747	1,333,296	883,319	26,753	30,361	43,617

Table 9.4--RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1963-1972--Continued
[All figures are estimates based on samples—money amounts are in thousands of dollars]

Industrial division and year	Returns with and without net income							Returns with net income						
	Number of returns	Total receipts	Business receipts	Deductions: Cost of sales and operations	Deductions: Depreciation	Deductions: Taxes	Net income (less deficit)	Number of returns	Total receipts	Business receipts	Deductions: Cost of sales and operations	Deductions: Depreciation	Deductions: Taxes	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
FINANCE, INSURANCE, AND REAL ESTATE														
1963	375,375	93,342,867	56,045,458	24,843,485	2,494,030	3,287,664	8,382,346	232,665	78,950,254	45,252,976	20,290,439	1,767,989	2,525,074	9,852,919
1964	383,727	101,296,801	57,200,239	28,074,208	2,738,852	3,501,119	9,181,629	237,627	85,242,231	45,256,214	21,889,520	1,931,180	2,667,571	10,957,044
1965	388,428	110,465,502	61,370,561	30,086,411	2,845,406	3,677,855	10,844,377	243,113	96,201,348	51,027,191	24,889,704	2,086,918	2,899,166	12,509,473
1966	402,740	119,814,911	66,013,937	32,221,922	3,054,653	4,012,275	11,002,481	248,658	107,471,146	59,547,743	29,902,572	2,190,089	3,214,590	12,762,894
1967	399,115	131,982,953	71,797,493	35,331,676	3,286,979	4,314,318	13,147,224	257,651	116,296,652	62,422,389	31,145,688	2,453,840	3,419,068	14,877,559
1968	407,192	146,905,082	76,636,579	38,352,934	3,531,061	4,760,934	15,074,693	257,716	129,978,787	66,798,244	33,735,969	2,639,571	3,762,151	16,998,989
1969	428,969	164,290,937	85,124,705	43,634,213	4,065,452	5,341,210	13,014,453	266,549	139,677,860	71,078,884	36,448,897	3,053,821	4,169,198	15,772,302
1970	406,235	177,320,048	92,091,887	48,434,362	4,305,785	5,709,281	12,214,079	248,586	154,284,602	80,155,962	42,899,622	3,237,971	4,555,657	15,081,939
1971	417,736	198,468,720	105,187,629	51,669,927	4,616,644	6,444,457	15,957,404	262,892	179,489,943	95,516,367	47,849,813	3,581,931	5,294,727	18,532,075
1972	425,088	225,581,228	118,529,783	57,970,771	5,211,840	7,255,268	17,654,882	265,671	203,596,409	108,193,884	54,084,186	4,036,683	5,955,201	20,565,884
SERVICES														
1963	163,766	31,614,898	30,018,042	15,980,626	2,212,270	1,018,212	901,109	85,887	24,250,422	23,100,939	12,507,563	1,419,733	721,702	1,619,972
1964	176,902	34,101,153	32,487,018	17,806,205	2,389,460	1,099,026	1,159,005	98,191	26,059,942	24,905,150	13,761,075	1,561,679	750,359	1,868,887
1965	188,177	38,377,034	36,546,559	19,851,041	2,577,766	1,291,461	1,590,097	107,440	31,176,039	29,747,899	16,240,811	1,910,739	975,256	2,302,933
1966	202,065	43,082,993	41,184,713	22,560,589	3,009,302	1,424,239	1,827,647	115,899	35,059,237	33,553,362	18,502,328	2,218,849	1,105,864	2,587,101
1967	220,561	47,441,330	45,210,688	26,351,943	3,114,926	1,511,387	1,982,587	129,471	38,326,268	36,551,046	21,272,830	2,242,910	1,141,164	2,797,107
1968	228,898	51,046,273	48,542,750	27,970,369	3,202,060	1,712,680	2,021,876	132,006	41,029,054	39,069,483	22,300,065	2,359,825	1,327,169	3,083,792
1969	261,633	60,036,636	57,217,736	32,861,148	3,761,680	2,018,844	1,653,105	143,696	45,923,810	43,884,923	24,958,191	2,446,213	1,480,026	3,334,553
1970	281,218	69,571,428	66,459,515	37,733,747	4,176,363	2,296,475	1,198,703	150,525	50,449,187	48,249,656	26,804,429	2,668,974	1,622,673	3,384,869
1971	287,780	73,595,971	70,265,637	38,534,214	4,313,698	2,508,875	1,471,098	159,689	54,654,265	52,203,928	27,990,554	2,937,199	1,745,080	3,459,700
1972	314,795	83,987,745	79,910,175	42,246,883	4,779,869	2,865,079	2,304,498	184,593	64,144,565	61,075,586	31,723,926	3,383,575	2,115,205	4,103,672
NATURE OF BUSINESS NOT ALLOCABLE														
1963	7,906	127,551	115,449	66,312	4,015	4,278	-9,198	1,504	66,137	58,258	32,264	1,440	1,784	6,272
1964	5,482	91,359	87,309	60,381	1,434	1,684	-3,025	957	62,704	60,624	41,539	629	802	4,610
1965	7,372	95,033	85,013	42,262	2,960	2,297	915	1,177	63,178	53,917	26,833	1,526	1,255	10,276
1966	8,030	113,834	91,912	57,163	3,161	4,480	5,930	1,311	58,181	40,620	19,425	1,754	2,127	18,257
1967	15,706	585,603	560,052	343,370	12,924	15,656	-2,234	3,389	388,226	370,219	232,434	5,918	9,329	24,460
1968	6,051	120,239	110,568	68,968	2,652	3,990	-2,000	875	91,149	84,079	55,181	1,212	2,967	6,494
1969	898	271,576	269,950	225,124	4,014	5,932	2,767	210	246,046	244,474	201,241	3,842	5,770	4,934
1970	4,149	250,519	227,725	134,292	5,169	5,796	-10,036	997	152,893	146,330	93,060	1,756	2,410	10,701
1971	21,438	642,737	605,748	347,774	19,596	15,018	-34,992	3,803	387,943	363,638	209,339	8,737	6,326	33,709
1972	17,258	914,629	827,509	511,297	25,210	28,662	-7,090	3,762	585,188	529,412	311,903	15,258	15,507	37,409

NOTE: Estimates are rounded and may not add to totals.

Section 10

1972 Forms and Instructions

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Form **1040** US Department of the Treasury / Internal Revenue Service **Individual Income Tax Return** 1972

For the year January 1–December 31, 1972, or other taxable year beginning _____, 1972, ending _____, 19____

Please print or type

First name and initial (if joint return, use first names and middle initials of both) | Last name | Your social security number (Husband's, if joint return)

Present home address (Number and street, including apartment number, or rural route) | Wife's number, if joint return

City, town or post office, State and ZIP code | Occupation | Your | Wife's

Please attach Copy B of Form W-2 here

Filing Status—check only one:

1 ☐ Single
2 ☐ Married filing joint return (even if only one had income)
3 ☐ Married filing separately. If wife (husband) is also filing give her (his) social security number and first name here.
4 ☐ Unmarried Head of Household
5 ☐ Widow(er) with dependent child (Enter year of death of husband (wife) ▶ 19)

Exemptions — Regular / 65 or over / Blind — Enter number of boxes checked ▶

6 Yourself ☐ ☐ ☐
7 Wife (husband) ☐ ☐ ☐
8 First names of your dependent children who lived with you _____
9 Number of other dependents (from line 32) ▶ — Enter number ▶
10 Total exemptions claimed ▶

Income

11	Wages, salaries, tips, and other employee compensation. (Attach Form W-2 to front if unavailable, attach explanation)	11	
12a	Dividends (see pages 6 and 13 of instr.) $ 12b Less exclusion $ Balance ▶ (If gross dividends and other distributions are over $200, list in Part I of Schedule B.)	12c	
13	Interest income. [If $200 or less, enter total without listing in Schedule B / If over $200, enter total and list in Part II of Schedule B]	13	
14	Income other than wages, dividends, and interest (from line 45)	14	
15	Total (add lines 11, 12c, 13 and 14)	15	
16	Adjustments to income (such as "sick pay," moving expenses, etc. from line 50)	16	
17	Subtract line 16 from line 15 (adjusted gross income)	17	

● **Caution:** *If you have unearned income and you could be claimed as a dependent on your parent's return, see boxed instruction on page 7, under the heading "Tax-Credits-Payments."* Check this block ☐.

● *If you do not itemize deductions and line 17 is under $10,000, find tax in Tables and enter on line 18.*

● *If you itemize deductions or line 17 is $10,000 or more, go to line 51 to figure tax.*

Tax, Payments and Credits

18	Tax, check if from: ☐ Tax Tables 1–12, Schedule D ☐ Tax Rate Schedule X, Y, or Z, Schedule G or ☐ Form 4726	18	
19	Total credits (from line 61)	19	
20	Income tax (subtract line 19 from line 18)	20	
21	Other taxes (from line 67)	21	
22	Total (add lines 20 and 21)	22	
23	Total Federal income tax withheld (attach Forms W-2 or W-2P to front) — 23		
24	1972 Estimated tax payments (include amount allowed as credit from 1971 return) — 24		
25	Amount paid with Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return — 25		
26	Other payments (from line 71) — 26		
27	Total (add lines 23, 24, 25, and 26)	27	

Bal. Due or Refund

28	If line 22 is larger than line 27, enter BALANCE DUE IRS (Pay in full with return. Make check or money order payable to Internal Revenue Service) ▶	28	
29	If line 27 is larger than line 22, enter amount OVERPAID ▶	29	
30	Line 29 to be REFUNDED TO YOU ▶	30	
31	Line 29 to be credited on 1973 estimated tax — 31		

Foreign Accounts

Did you, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)? ▶ ☐ Yes ☐ No
If "Yes," attach Form 4683. (For definitions, see Form 4683.)

Note: Be sure to complete Revenue Sharing (lines 33 and 34) on next page.

Sign here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he has any knowledge.

▶ Your signature — Date | ▶ Preparer's signature (other than taxpayer) — Date

▶ Wife's (husband's) signature (If filing jointly, BOTH must sign even if only one had income) | Address (and ZIP Code) — Preparer's Emp. Ident. or Soc. Sec. No.

Write soc. sec. no. on Check or Money Order. Attach here ☐

Form 1040 (1972) Page **2**

Other Dependents

(a) NAME	(b) Relationship	(c) Months lived in your home. If born or died during year, write B or D	(d) Did dependent have income of $750 or more?	(e) Amount YOU furnished for dependent's support if 100% write ALL.	(f) Amount furnished by OTHERS including dependent
				$	$

32 Total number of dependents listed in column (a). Enter here and on line 9 ▶

Revenue Sharing

33 Print or type the location of your principal place of residence at end of year (not necessarily the same as your post office address).
(a) State (b) County (c) Locality if you lived inside the boundaries of an incorporated city, town, etc., enter its name. If not, check here ▶ ☐ (d) Township (see instructions on page 8)

34 Enter the number of persons included on line 10 who (1) are filing a return of their own; or, (2) did not live at your principal place of residence at the end of the year ▶ — For IRS use only—Leave blank

PART I.—Income other than Wages, Dividends, and Interest

35	Business income (or loss) (attach Schedule C)	35	
36	Net gain (or loss) from sale or exchange of capital assets (attach Schedule D)	36	
37	Net gain (or loss) from Supplemental Schedule of Gains and Losses (attach Form 4797)	37	
38	Pensions and annuities, rents and royalties, partnerships, estates or trusts, etc. (attach Schedule E)	38	
39	Farm income (or loss) (attach Schedule F)	39	
40	Fully taxable pensions and annuities (not reported on Schedule E—see instructions on page 8)	40	
41	50% of capital gain distributions (not reported on Schedule D)	41	
42	State income tax refunds (caution—see instructions on page 8)	42	
43	Alimony	43	
44	Other (state nature and source)	44	
45	Total (add lines 35 through 44) Enter here and on line 14 ▶	45	

PART II.—Adjustments to Income

46	"Sick pay" if included in income (attach Form 2440 or other required statement)	46	
47	Moving expense (attach Form 3903)	47	
48	Employee business expense (attach Form 2106 or other statement)	48	
49	Payments as a self-employed person to a retirement plan, etc. (see Form 4848)	49	
50	Total adjustments (add lines 46, 47, 48, and 49). Enter here and on line 16 ▶	50	

PART III.—Tax Computation (Do not use this part if you use Tax Tables 1–12 to find your tax.)

51	Adjusted gross income (from line 17)	51	
52	(a) If you itemize deductions, enter total from Schedule A, line 40 and attach Schedule A (b) If you do not itemize deductions, enter 15% of line 51, but do NOT enter more than $2,000. ($1,000 if line 3 is checked)	52	
53	Subtract line 52 from line 51	53	
54	Multiply total number of exemptions claimed on line 10, by $750	54	
55	Taxable income. Subtract line 54 from line 53	55	

(Figure your tax on the amount on line 55 by using Tax Rate Schedule X, Y or Z, or if applicable, the alternative tax from Schedule D, income averaging from Schedule G, or maximum tax from Form 4726.) Enter tax on line 18.

PART IV.—Credits

56	Retirement income credit (attach Schedule R)	56	
57	Investment credit (attach Form 3468)	57	
58	Foreign tax credit (attach Form 1116)	58	
59	Credit for contributions to candidates for public office—see instructions on page 9	59	
60	Work Incentive Program credit (attach Form 4874)	60	
61	Total credits (add lines 56, 57, 58, 59, and 60). Enter here and on line 19 ▶	61	

PART V.—Other Taxes

62	Self employment tax (attach Schedule SE)	62	
63	Tax from recomputing prior-year investment credit (attach Form 4255)	63	
64	Minimum tax (see instructions on page 10). Check here ☐, if Form 4625 is attached	64	
65	Social security tax on tip income not reported to employer (attach Form 4137)	65	
66	Uncollected employee social security tax on tips (from Forms W-2)	66	
67	Total (add lines 62, 63, 64, 65, and 66). Enter here and on line 21 ▶	67	

PART VI.—Other Payments

68	Excess FICA tax withheld (two or more employers—see instructions on page 10)	68	
69	Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136)	69	
70	Credit from a Regulated Investment Company (attach Form 2439)	70	
71	Total (add lines 68, 69, and 70). Enter here and on line 26 ▶	71	

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Meaning of Some Terms and Words Used in Instructions

Adjusted gross income—Total income appearing on line 17, Form 1040

Declaration of estimated tax—A statement which might have to be filed with the IRS if one expects to owe $100 or more in tax beyond any withholding tax and credits

Dependent—A person for whom you may claim an exemption on your return

Dividends exclusion—First $100 you receive from qualifying domestic corporations

Dividends income—Money received by you from stock you own

Domestic corporations—Corporations organized and doing business in the U.S.

Excess—More than

Excludable sick pay—Generally, the money received by you while you were off work due to sickness or injury through an employer's wage continuation plan

Exemptions—An allowance of $750 for you, your wife, and each dependent as provided for on lines 6 thru 9

Gross income—All the money you receive from wages, interest, dividends, business, etc. Does not include such items as unemployment compensation, social security benefits, and dividends on veteran's insurance

Insurance reimbursements—Money paid to you by an insurance company to cover certain expenses you paid, such as doctor bills

Interest income—Income you received for money on deposit in banks, building and loan associations, credit unions, etc.

Interlocutory decree—Divorce not final

Itemized deductions—Certain expenses such as medical and dental, taxes, contributions and interest and may be used in reducing your adjusted gross income to arrive at taxable income

Joint return—Both husband and wife use one return together

Low income allowance—A special feature in the Tax Tables which provides for a standard deduction up to $1,300 ($650 if one is married and filing a separate return)

Net earnings from self-employment—Generally, the net profit from a business which is subject to self employment tax

Non-resident Alien—A person from a foreign country and generally not living in the U.S.

Percentage standard deduction—Generally, 15% of your adjusted gross income limited to $2,000 ($1,000 if one is married and filing a separate return). Used by those persons not itemizing deductions

Power of attorney—Written permission given to another to act for you

Reimbursement—Money paid to you from the insurance company

Resident Alien—A person from a foreign country but living in the U.S.

Retirement income credit—An amount to be subtracted from your tax if you qualify for this credit

Revenue sharing—A program through which State and local governments are given a share of U.S. Individual Income Tax

Separate maintenance—A legal statement which provides for the support of a wife (husband) and children

Standard deduction—An allowance used to reduce your adjusted gross income when you do not itemize your deductions

Tax deductible—Items which may be used to reduce income

Widow—A woman whose husband has died

Widower—A man whose wife has died

W-2 Form—The form your employer gives you showing wages, income tax withheld and social security tax withheld

Here are Some of the New Rules for 1972

Short Form 1040A

The Service again has a Short Form 1040A. If in 1972, you had just wages, not more than $200 of dividends, or not more than $200 of interest and you do not plan to itemize deductions (interest, taxes and the like) you may be able to use Short Form 1040A.

Filing Requirements

You may not have to file a tax return. The limits have been raised for 1972. See page 3 for the new amounts.

Exemptions

The deduction for an exemption has been raised from $675 to $750.

If You Choose the Standard Deduction

The percentage standard deduction has been increased. Instead of multiplying by 13%, now you multiply by 15%. The top limit was $1,500. Now it is $2,000. The low income allowance may be used instead of the percentage standard deduction. The allowance was $1,050, it is now $1,300.

Revenue Sharing

Revenue sharing is a plan whereby the Federal Government will return money to your State, county and city. Several billion dollars will be given back every year. The sum your area will receive is to be based on how many people live there and what their income is. So it's very IMPORTANT for you to fill in lines 33 and 34 of Form 1040. Do it with care! Only then will your State, county and city get back its fair share. This money is part of the income tax you pay.

Political Campaigns

You now may be able to lower your taxes because you gave money for a political campaign in 1972. Claim either a tax credit or an itemized deduction (BUT NOT BOTH), if you gave to a political campaign.

Another way to help with money is to complete Form 4875, the Presidential Election Campaign Fund Statement.

If you decide to use this form, your money will go toward the 1976 Presidential Campaign Fund. $1.00 of your 1972 tax will go to the fund ($2.00 if you and your wife (husband) file jointly and both of you participate).

Estimated Taxes

Estimated taxes are paid in installments throughout the year to lighten your tax payment at the end of the year. Under certain conditions you may be required to pay estimated taxes. For 1972 and later years the filing requirements have been changed (see page 7).

Deduction for the Care of Certain Persons

The deduction for the care of dependents and your disabled wife (husband) has been liberalized. This deduction is available only if expenses are paid to enable you (and if married, your wife (husband) assuming she (he) is healthy) to be gainfully employed. See page 12 for additional details. Also get Form 2441.

Claimed as a Dependent on Your Parent's Return

If you have unearned income (i.e. dividends or interest), could be claimed as a dependent on your parent's return and elect the standard deduction, the standard deduction will be figured on earned income (i.e. wages) only. For example, if you are a student and file your tax return showing wages, interest, and dividends and your parents could claim you as a dependent on their tax return you may not be able to use the Tax Tables, and the percentage standard deduction (or low income allowance) will be based only on your wages—See the blocked instruction on page 7.

Credit for Wages Paid or Incurred in Work Incentive (WIN) Programs

Effective for tax years beginning after 1971, employers may claim a tax credit of 20 percent of the salaries and wages incurred or paid to employees hired under a Work Incentive (WIN) Program. The credit is allowed for the salaries and wages paid or incurred for the first 12 months of employment. For special rules and limitations, see Form 4874.

Guide for Preparing Form 1040

A guide for preparing Form 1040 is located on page 3.

Guide for Preparing a Return

You may find it helpful in completing your Form 1040 to follow these steps and check them off as you go.

—— **Step 1.—Gather up your income records** including Forms W-2, W-2P, and 1099. If your employer does not give you a Form W-2 by January 31, or if the one you have is not correct, contact your employer as soon as possible. Only he can issue your W-2 or correct it.

—— **Step 2.—If you are going to list (itemize) your deductions, collect your expense records,** such as medical and dental bills. Also, real estate taxes, state income tax, home mortgage interest, etc. and charitable contributions. To make sure you do not forget any items, look on pages 10 through 13 of these instructions. Check the types of expenses you can deduct. Put these records aside until later.

—— **Step 3.—Get the forms or schedules** you need but did not receive by mail. See the order blank. The order blank will help you decide which ones you will need.

—— **Step 4.—Name and Address.** Use the mailing label on the forms we sent you. Correct your name and address if necessary. Also show your apartment number if you have one. If you did not receive forms with a label, print or type your name and address. If you are in the Armed Forces, use your permanent home address. (**Note:** *Show your own address unless you want us to mail your refund or other correspondence to a person acting for you. In this case, attach to your return a power of attorney that tells exactly what you want done.*)

—— **Step 5.—Social Security Number.** If it is wrong on the label or if you did not receive a label, show your correct number on your return. If you are in the Armed Forces, also give your serial number if different from your social security number.

If you do not have a social security number, get an application **Form SS-5** from a Social Security Administration office, post office, or from IRS. File it with the local office of the Social Security Administration. Do this early enough to make sure you receive a number before April 16. If you do not receive your number by April 16, file your return without it and write "Applied for" in the space for social security number.

Don't forget to show occupation(s) in space(s) in upper right corner just below social security blocks.

—— **Step 6.—Filing Status.** Check only one of the filing status blocks (lines 1 through 5). Your tax rate depends on the block you check. So before you decide, see instruction, Filing Status, on page 4.

—— **Step 7.—Exemptions.** Fill in lines 6 through 10. See instruction, Exemptions, on page 5.

—— **Step 8.—Fill in the schedules and forms** mentioned for lines 12, 13, 35 through 39, and 46 through 49 if you need to. Enter the totals from your schedules on the correct lines on Form 1040.

If you need more space on forms or schedules, attach separate sheets that follow the same size and arrangement of the printed forms, but show your totals on the printed forms. Be sure to put your name and social security number on these separate sheets.

—— **Step 9.—Fill in lines 11 through 17.** This will give you your adjusted gross income. The instructions between lines 17 and 18 are guides to tell you where to proceed after you have filled in line 17. If the first instruction is applicable, be sure to check the block.

—— **Step 10.—Now you have to decide whether to use the standard deduction or itemize your deductions.** The instruction, Should You Use the Standard Deduction or Should You Itemize Deductions?, on page 6 will help you decide.

—— **Step 11.—Figure your tax if you decided to take the standard deduction and you DID NOT check the block between lines 17 and 18 (if you checked the block, follow the instructions on page 7; or, if you decided to itemize, skip to Step 12).** If line 17 is under $10,000, find your tax in Tax Tables 1 through 12. (The standard deduction is included and your tax is already figured out for you.) Enter the amount on line 18. Skip the rest of this step and step 12.

If line 17 is $10,000 or more, fill in lines 51 through 55 on the back of your return. (Your standard deduction goes on line 52.) Use Tax Rate Schedule X, Y, or Z to figure your tax. Show the amount on line 18. Skip step 12.

—— **Step 12.—Figure your tax if you decided to itemize deductions.** Fill in Schedule A and enter your total deductions on line 52 of Form 1040. Fill in lines 51, 53, 54, and 55. Use Tax Rate Schedule X, Y, or Z to figure your tax. Show the amount on line 18.

—— **Step 13.—Fill in lines 56 through 71 if you have credits, other taxes, or other payments to report.** Complete the forms or schedules asked for. Enter the amounts from these lines on the front of your return as instructed. Fill in any other amounts needed for lines 19 through 31. Also, answer the foreign accounts question.

—— **Step 14.—If you owe tax,** show amount on line 28. Attach check or money order for full amount when you file. Make it out to "Internal Revenue Service" and be sure to write your social security number on it. If line 28 is less than $1, you do not have to pay.

—— **Step 15.—If we owe you a refund,** show amount on line 29. On line 30 or 31, show whether you want some or all of the money refunded or credited to 1973 estimated tax. If line 29 is less than $1, we will send you a refund only upon written request.

—— **Step 16.—Fill in lines 33 and 34.** Completion of these lines is **Important.** Accurate Revenue Sharing information will return to your State and local government their fair share of Federal Individual income taxes. **Note:** To participate in the presidential election campaign fund dollar "check-off," attach Form 4875.

—— **Step 17.—Recheck Your Return.** Go over all items and make sure they are right. Also check your arithmetic.

—— **Step 18.—Sign Your Return.** It is not considered a return unless you do. Both husband and wife have to sign a joint return. If you pay someone to prepare your return, be sure that person also signs. If prepared by a firm or corporation, it should be signed in the name of the firm or corporation. If prepared by your regular, full-time employee, such as a clerk, secretary, or bookkeeper, the employee does not have to sign.

—— **Step 19.—Attachments.** Attach Forms W-2 (copy B) to front of Form 1040. If you took an adjustment for sick pay on line 46, be sure to attach Form 2440 or if you are retired because of a disability, your Form W-2P (copy B). Attach schedules in alphabetical order and forms in numbered order. If you owe tax, be sure to attach your payment to the front of Form 1040.

Note: *If you move to a new address after filing your return and you are expecting a refund, be sure to file a change of address with the post office where you moved from. Unless you do this, the post office cannot send your check on to your new address.*

Form 1040 Instructions

Where to Get Forms

As far as practical, we mail forms and schedules directly to you based on what you filed last year. Many people will need only Form 1040. The order blank inside the tax forms package will help you get many of the forms, schedules, and publications referred to in these instructions. Many banks and post offices may also have this same material; however, in the event they don't, fill out the order blank and we will speed your request to you.

Who Must File

(See page 6 for examples of income)

File a return if you are:	And your gross income is at least:
Single or are a widow or widower, and are under 65	$2,050
Single or are a widow or widower, and are 65 or older	2,800
Single, can be claimed as a dependent on your parent's return, and have taxable dividends, interest, or other unearned income	750
Married filing jointly, living together at end of tax year (or at date of death of husband or wife), both are under 65	2,800
Married filing jointly, living together at end of tax year (or at date of death of husband or wife), one is 65 or older	3,550
Married filing jointly, living together at end of tax year (or at date of death of husband or wife), both are 65 or older	$4,300
Married filing separate return, or married, but not living together at end of tax year	750
A person with income from sources within U.S. possessions	750
Self-employed and your net earnings from self-employment were at least $400	

If income tax was withheld even though you are not required to file a return, you should file to get a refund.

The filing requirement rules are for all U.S. citizens and resident aliens, including those under 21 years of age.

Deceased Taxpayers.—If a person died in 1972, or in 1973 before filing a return for 1972, the executor, administrator, or surviving wife or husband must file a return for the deceased.

The executor or administrator can file a joint return with the surviving wife or husband. If an executor or administrator has not been appointed, the survivor can **still** file a joint return. All the income of both husband and wife must be included on it.

If you are filing such a joint return, write in the signature area that you are filing as surviving wife or husband. Show the date of death in the name and address space. If a refund is due, attach Form 1310 to your return. For more information on this, get **Publication 559,** Federal Tax Guide for Survivors, Executors, and Administrators.

> **IRS will figure your tax** if your income on line 17 is $20,000 or less, was only from wages, salary and tips, dividends, interest, pensions and annuities, and you want to take the standard deduction.
>
> All you do is:
>
> 1. Place your name and address label on your return, or fill in name, address, and social security number. Also fill in occupation. On a joint return, show names, numbers and occupations of both husband and wife.
>
> 2. Fill in lines 1 through 17, lines 19, 21, 23, 24, and 26 if necessary. Answer the foreign accounts question and fill in lines 33 and 34.
>
> 3. On a joint return, show husband's and wife's income separately on the dotted line to the left of the line 17 entry space.
>
> 4. Sign your return. Both husband and wife have to sign a joint return.
>
> 5. File on or before April 16, 1973.
>
> We will then figure your tax and send you a refund check if you paid too much or bill you if you did not pay enough.
>
> **Note:** *If you have a retirement income credit, we will figure that also. Just attach* **Schedule R** *after you have answered the question for columns A and B, and filled in lines 2 and 5. Then write* **RIC** *on line 19 of Form 1040.*
>
> Also, if you want to participate in the presidential election campaign fund dollar "check-off" attach Form 4875.

Rounding Off to Whole Dollars.—You may show the money items on your return and schedules in whole dollars. To do this, eliminate any amount less than 50 cents and increase any amount from 50 cents through 99 cents to the next higher dollar.

Recordkeeping Requirements.—Get Publication 552, Recordkeeping Requirements And A Guide To Tax Publications, for details.

When To File.—As soon as you can after January 1, but not later than April 16, 1973.

Where To File.—Mail your return to the Internal Revenue Service Center for the place where you live. Use the addressed envelope that came with your return, or use the address below.

If you live in:	Send your return to the IRS Center at:
Alabama	4800 Buford Highway, Chamblee, Ga. 30006
Alaska	1160 West 1200 South St., Ogden, Utah 84405
Arizona	1160 West 1200 South St., Ogden, Utah 84405
Arkansas	3651 S. Interregional Highway, Austin, Texas 78740
California	5045 East Butler Ave., Fresno, Calif. 93730
Colorado	1160 West 1200 South St., Ogden, Utah 84405
Connecticut	310 Lowell St., Andover, Mass. 01812
Delaware	11601 Roosevelt Blvd., Philadelphia, Pa. 19155
District of Columbia	11601 Roosevelt Blvd., Philadelphia, Pa. 19155
Florida	4800 Buford Highway, Chamblee, Ga. 30006
Georgia	4800 Buford Highway, Chamblee, Ga. 30006
Hawaii	5045 East Butler Ave., Fresno, Calif. 93730
Idaho	1160 West 1200 South St., Ogden, Utah 84405
Illinois	2306 East Bannister Rd., Kansas City, Mo. 64170
Indiana	3131 Democrat Rd., Memphis, Tenn. 38110
Iowa	2306 East Bannister Rd., Kansas City, Mo. 64170
Kansas	3651 S. Interregional Highway, Austin, Texas 78740
Kentucky	3131 Democrat Rd., Memphis, Tenn. 38110
Louisiana	3651 S. Interregional Highway, Austin, Texas 78740
Maine	310 Lowell St., Andover, Mass. 01812
Maryland	11601 Roosevelt Blvd., Philadelphia, Pa. 19155
Massachusetts	310 Lowell St., Andover, Mass. 01812
Michigan	Cincinnati, Ohio 45298
Minnesota	1160 West 1200 South St., Ogden, Utah 84405
Mississippi	4800 Buford Highway, Chamblee, Ga 30006
Missouri	2306 East Bannister Rd., Kansas City, Mo. 64170
Montana	1160 West 1200 South St., Ogden, Utah 84405
Nebraska	1160 West 1200 South St., Ogden, Utah 84405
Nevada	1160 West 1200 South St., Ogden, Utah 84405
New Hampshire	310 Lowell St., Andover, Mass 01812
New Jersey	1040 Waverly Ave., Holtsville, N.Y. 11799
New Mexico	3651 S. Interregional Highway, Austin, Texas 78740
New York	310 Lowell St., Andover, Mass. 01812
North Carolina	3131 Democrat Rd., Memphis, Tenn. 38110
North Dakota	1160 West 1200 South St., Ogden, Utah 84405
Ohio	Cincinnati, Ohio 45298
Oklahoma	3651 S. Interregional Highway, Austin, Texas 78740
Oregon	1160 West 1200 South St., Ogden, Utah 84405
Pennsylvania	11601 Roosevelt Blvd., Philadelphia, Pa. 19155
Rhode Island	310 Lowell St., Andover, Mass. 01812
South Carolina	4800 Buford Highway, Chamblee, Ga 30006
South Dakota	1160 West 1200 South St., Ogden, Utah 84405
Tennessee	3131 Democrat Rd., Memphis, Tenn. 38110
Texas	3651 S. Interregional Highway, Austin, Texas 78740
Utah	1160 West 1200 South St., Ogden, Utah 84405
Vermont	310 Lowell St., Andover, Mass. 01812
Virginia	3131 Democrat Rd., Memphis, Tenn. 38110
Washington	1160 West 1200 South St., Ogden, Utah 84405
West Virginia	3131 Democrat Rd., Memphis, Tenn. 38110
Wisconsin	2306 East Bannister Rd., Kansas City, Mo. 64170
Wyoming	1160 West 1200 South St., Ogden, Utah 84405

Foreign Addresses

If you are located in:	Use this address
Panama Canal Zone, American Samoa, Guam	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa 19155
Puerto Rico (or if excluding income under section 933) Virgin Islands Non-permanent residents	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa 19155
Virgin Islands Permanent residents	Department of Finance, Tax Division Charlotte Amalie, St. Thomas Virgin Islands 00801

U.S. citizens with foreign addresses (except A.P.O. and F.P.O.) and those excluding income under sec 911 or 931, should file with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.

Instructions for Page 1 of Form 1040

Filing Status

Decide How You Should File From the Explanations Below

Were You Married or Single?—If you were married on December 31, consider yourself married for the whole year. If you were single, divorced, or legally separated on December 31, consider yourself single for the whole year. If you were a "Married person living apart from your wife or husband" as described on the next page, consider yourself single for the whole year.

If your wife or husband died during 1972, consider yourself married for the whole year.

Married Persons.—Should you file joint or separate returns?

Joint Return.—In most cases, married couples will pay less tax if they file jointly. A husband and wife can file a joint return even if they did not live together for the full year, or if one was a resident alien for the whole year. But they cannot file jointly if one was a nonresident alien at any time during the year. Both husband and wife are responsible for any tax due on a joint return, so if one does not pay, the other will have to.

Things to Remember on a Joint Return.—Use the mailing label sent you with your return if it shows names and social security numbers of both husband and wife. If it does not, or if you did not receive a label, show first names and middle initials of both. For example: John F. and Mary L. Doe. Enter social security numbers for both. Show all income, exemptions, and deductions of husband and wife. Both have to sign unless the husband is serving in a combat zone and receiving Hostile Fire Pay. In that case, the wife can write "Military service in a combat zone" on the line for her husband's signature.

Separate Returns.—You can file separately if both husband and wife had income or if only one had income. Both husband and wife have to figure their tax the same way. This means if one itemizes deductions, the other must itemize. If one takes the percentage standard deduction, the other must take the percentage standard deduction and cannot take the low-income allowance (this is $650 for a separate return). You each report only your own income, exemptions, and deductions, and you are responsible only for the tax due on your own return. If husband and wife live in a community property State and both itemize deductions, those paid from joint funds can be divided equally between them. See **Publication 555,** Community Property and the Federal Income Tax.

Tax Savings.—Before you file a separate return, see if you may be able to reduce your tax by meeting the tests described below in "Were You a Married Person Living Apart From Your Wife or Husband?" If so, use the filing status Single or, if you qualify, Unmarried Head of Household.

Things to Remember on a Separate Return.—If both husband and wife file separate returns, check the box on line 3, "Married filing separately." Write your wife's or husband's first name and social security number in the space provided.

Check the applicable boxes on line 7 if you can claim the exemptions for your wife or husband. See the instructions for "Exemptions" on this page. Only the one who had income should sign the return.

Were You a Married Person Living Apart from Your Wife or Husband?—Some married persons can file as Single or as Unmarried Head of Household and ignore the rules for married persons filing separate returns. This means that if your wife or husband itemizes deductions, you do not have to. You can use the standard deduction if you want. And, if you use the standard deduction to figure your tax, you can take the full amount allowed. You are not limited to $1,000. Both husband and wife can file this way if they meet the tests.

You can file as a single person, and check the box on line 1 for Single, if you meet all of the following tests:

(1) You file a separate return.

(2) You paid more than half the cost to keep up your home for the year.

(3) Your wife or husband did not live in your home at any time during 1972.

(4) For over six months of 1972, your home was the main home of your child or stepchild whom you can claim as a dependent.

You can check the box on line 4 for Unmarried Head of Household if your home in test (4), above, was the child's main home for all of 1972.

Were You an Unmarried Head of Household?—There are special tax rates for a person who can meet the tests for being an Unmarried Head of Household. See Tax Tables and Tax Rate Schedule Z.

To use Unmarried Head of Household tax rates, you must, on December 31, 1972, be single or legally separated, and meet test (1) or (2) below.

(1) You paid more than half the cost of keeping up a home which was the main home of your father or mother you can claim as a dependent (you did not have to live with them).

(2) You paid more than half the cost of keeping up your home which, except for temporary absences for vacation, school, etc., was lived in all year by one of the following:

(a) Your unmarried child, grandchild, foster child or stepchild (they do not have to be your dependents).

(b) Any other relative you can claim as a dependent (see list under "Exemptions" on this page) if he or she is not your dependent under a multiple support agreement (this is where two or more taxpayers supported the relative and no one gave more than half the support).

Taxpayers married to nonresident aliens can qualify as unmarried head of household under certain circumstances. See an IRS office for further information.

Were You a Widow or Widower with a Dependent Child?—You may still be able to use joint return tax rates for 1972 (see Tax Tables and Tax Rate Schedule Y).

If your wife or husband died during 1971 or 1970, you can file a return for 1972 showing only your own income, exemptions, and deductions, and figure the tax at joint return rates if you meet all of the following tests:

(1) You did not remarry during 1972.

(2) You could have filed a joint return with your wife or husband for the year she or he died. Whether you actually filed jointly does not matter.

(3) You have a child or stepchild you can claim as a dependent.

(4) Your home was the main home of that child during 1972, except for temporary absences for vacation, school, etc.

Check the box on line 5 "Widow(er) with dependent child" and give year of death in the parentheses. Do not claim an exemption for your wife or husband. You can do this only for the year she or he died.

If your husband (wife) died in 1972 and you had not remarried read the instruction "Were You Married Or Single?" on page 4.

Exemptions ($750 for Each Exemption You Can Take)

Note: *If you take your tax from Tax Tables 1–12, do not take separate deduction for exemptions. The deduction has already been allowed in the tax tables.*

Lines 6 and 7—You and Your Wife (Husband).—

For You.—You can always take one exemption for yourself. Take two exemptions if you were blind, or are 65 or older. Take three if you were both blind and 65 or older. Be sure to check all the boxes for the exemptions you can take.

Age and blindness are decided as of December 31. However, if your 65th birthday was on January 1, 1973, you can consider yourself 65 on December 31, 1972.

You can take the age and blindness exemptions for yourself and your wife or husband if she or he does not file a separate return. You cannot take these exemptions for your children or other dependents.

For Your Wife (Husband).—If you are filing a joint return, you can take an exemption for your wife (husband). If you file a separate return, you can take an exemption for her only if she had no income and was not the dependent of someone else.

Your wife's (husband's) exemptions are like your own—one, if she was neither blind nor 65 or older—two, if she was either blind or 65 or older—three, if she was both blind and 65 or older.

If your wife (husband) is a nonresident alien, you may claim her (his) exemptions only if she (he) had no income and is not the dependent of another taxpayer. Use line 32, to claim exemption for a nonresident alien wife (husband) instead of line 7. Write wife's (husband's) name in column (a). Specify whether wife or husband in column (b). Write Nonresident Alien across columns (c) and (d). Use columns (e) and (f) to claim any additional exemptions for age or blindness. Write Blind or 65 or Over, if applicable.

In Case of Death.—If your wife or husband died during 1972, decide the number of exemptions you can take for her or him as of the date of death.

Proof of Blindness.—If completely blind, attach a statement telling this. If partly blind, you will need a statement from your eye doctor or optometrist that: (a) you cannot see over 20/200, even with glasses; or (b) your field of view does not exceed 20 degrees.

Lines 8 and 9—Children and Other Dependents.—Show on line 8 the first names and the total number of your dependent children who lived with you during 1972.

If you claim other dependents, complete columns (a) through (f) on page 2, line 32. If dependent died or was born during the year, write in column (c) D for died or B for born. Enter on line 9 the total number of dependents shown on line 32.

Each person you claim as a dependent has to meet **all** of the following five tests:

(1) Income.—Received less than $750 income. (If your child* was under 19 or was a full-time student, ignore this test.)

(2) Support.—Received over half his support from you or is treated as receiving over half of his support from you under rules for "Children of divorced or separated parents" or "Dependents supported by two or more taxpayers" both on next page. If you file a joint return, the support can be from either husband or wife. See "Meaning of Support" below.

(3) Married Dependents.—Did not file a joint return with husband (wife).

(4) Citizenship or Residence.—Was one of the following: a citizen or resident of the U.S., a resident of Canada, Mexico, the Republic of Panama or Canal Zone, or was an alien child adopted by and living with a U.S. citizen in a foreign country.

(5) Relationship.—Met one of the following tests:

(a) Was related to you in one of the following ways (if filing jointly, the dependent can be related to either husband or wife)—

*Child	Stepbrother	Daughter-in-law
Stepchild	Stepsister	The following if related by blood:
Mother	Stepmother	Uncle
Father	Stepfather	Aunt
Grandparent	Mother-in-law	Nephew
	Father-in-law	Niece
Brother	Brother-in-law	
Sister	Sister-in-law	
Grandchild	Son-in-law	

*Child includes:

Your son, daughter, stepson, stepdaughter.

A child who lived in your home as a member of your family if placed with you by an authorized placement agency for legal adoption.

A foster child who lived in your home as a member of your family for the whole year.

(b) Was a person who lived in your home as a member of your family for the whole year.

Meaning of Support.—Support includes things like food, a place to live, clothes, medical and dental care, and cost of education.

Generally in figuring support, you use the actual cost for these things. But if you provide a place for the dependent to live, include it at fair rental value.

Support **DOES NOT** include things like purchase of an automobile, premiums for life insurance, funeral expenses for deceased dependent, purchase of furniture or appliances, income taxes and social security taxes.

In figuring who furnished over half of a dependent's support, include the dependent's own money used for his own support, even if his money was not taxable. For example, include social security benefits, but if your child was a student, do not include amounts he received as scholarships.

Student Dependent.—Even if your child had income of $750 or more, you can claim him (her) as a dependent if he (she) was a full-time student and met tests (2), (3), and (4) above.

To qualify as a student, your child

(1) was enrolled as a full-time student

at an educational institution* during any five months of 1972, or

(2) had taken a full-time, on farm training course during any five months of 1972. (The course had to be given by an educational institution* or a State, county, or local government agency.)

*Educational institution means a school that has a regular teaching staff, curriculum, and body of students in attendance. It incudes elementary schools, junior and senior high schools, colleges, universities, technical and mechanical schools, and the like. It also includes a night school in which the student is enrolled for the number of hours or classes that is considered full-time attendance at a similar day school. It does not include on-the job training courses, correspondence schools, etc.

For more information, get **Publication 532**, Tax Information for Students and Parents.

Children of Divorced or Separated Parents.—There are special rules—get **Publication 501**, Your Exemptions and Exemptions for Dependents.

Dependent Supported by Two or More Taxpayers.—If two or more taxpayers supported a person and no one gave more than half the support, get **Form 2120, Multiple Support Declaration**, and **Publication 501**, Your Exemptions and Exemptions for Dependents.

Birth or Death of Dependent.—You can take a full $750 exemption for a dependent who died or was born during 1972 if he (she) met the tests for a dependent for the time he (she) lived.

What Income To Report on Your Return

You have to report all income in whatever form received (money, property, services, etc.), unless it is exempt. Examples are given below.

Examples of Income You Must Report.—

Wages, salaries, bonuses, commissions, fees, and tips.

Dividends.

Earned income from sources outside U.S. (See Form 2555.)

Earnings (interest) from savings and loan associations, mutual savings banks, credit unions, etc

Interest on tax refunds.

Interest on bank deposits, bonds, notes.

Interest on U.S. Savings Bonds.

Interest on arbitrage bonds issued after Oct. 9, 1969, by State and local governments.

Profits from businesses and professions.

Your share of profits from partnerships and small business corporations.

Pensions, annuities, endowments.

Supplemental annuities under the Railroad Retirement Act (but not regular Railroad Retirement Act benefits).

Profits from the sale or exchange of real estate, securities, or other property.

Rents and royalties.

Your share of estate or trust income.

Employer supplemental unemployment benefits.

Alimony, separate maintenance or support payments received from and deductible by your husband (wife).

Prizes and awards (contests, raffles, etc.).

Refunds of State and local taxes (principal amounts) if deducted in a prior year and resulted in tax benefits.

Embezzled or other illegal income.

Examples of Income You Do Not Report.—

Disability retirement payments and other benefits paid by the Veterans Administration.

Dividends on veterans' insurance.

Life insurance sums received at a person's death.

Workmen's compensation, insurance, damages, etc., for injury or sickness.

Interest on certain State and municipal bonds.

Federal social security benefits.

Gifts, money or other property you inherited or that was willed to you.

Insurance repayments that were more than the cost of your normal living expenses if you lost the use of your home because of fire or other casualty (repayment of the amount you spent for normal living expenses must be reported as income).

Combat pay (see explanation below).

Line 11.—Wages, Salaries, Tips, etc.—Show the total of all wages, salaries, fees, commissions, tips, bonuses, and other amounts your employers paid you before they took out for taxes, insurance, etc. Include in this total:

(1) The amount shown on Form W–2 in the box "Wages paid subject to withholding in 1972" (this will include any tips you reported). See explanation below if you received combat pay.

(2) Any amount shown on Form W–2 in the box "Other compensation paid in 1972."

(3) Tips you did not report to your employer (you show any social security tax due on these tips on line 65—instructions for this are on page 10).

(4) Wages you received but do not have a Form W–2 for.

(5) Fair market value of meals and living quarters if given by your employer as a matter of your choice and not for his convenience. If your employer gave you meals where you worked and for his convenience, do not report their value. Do not report the value of living quarters if you had to accept them as a condition of employment.

Strike and lockout benefits paid by a union from union dues, including both cash and the fair market value of goods received, are includible in income unless the facts clearly show that such benefits were intended as a gift.

Get Publication 525, Taxable Income and Nontaxable Income, for more information on reporting income received in the form of goods, property, meals, etc. It also explains how you can elect to report the value of restricted property received as compensation when you receive it and then later report any increase in its value as a capital gain.

If your employer paid you more than you spent for business expenses, see the instructions for line 48, on page 9, for reporting this income.

Serving in a War Zone.—Members of the Armed Forces as well as civilian government employees who are prisoners of war or in a missing status as a result of the Vietnam conflict do not have to pay Federal income tax on their pay received for any month such persons are in a missing or prisoner of war status: therefore, under these conditions all of such pay is excludable from income.

An enlisted man does not have to include wages for any month during which he served in a combat zone or in an area in direct support of a combat zone if he qualified for Hostile Fire Pay. Nor does he have to include wages he received while in a hospital because of injuries or sickness from combat zone service. A commissioned officer does not have to include the first $500 a month of such pay

If you do not know if your Form W–2 has combat pay already added in, get in touch with your payroll office. Combat pay should not have been included, but if it was, ask for a corrected Form W–2 or a certificate to show your wages when you were in the combat zone or hospital. If you get the certificate, subtract the amount on it from the amount on your W–2 and include the difference on line 11.

Line 12a—Dividends.—For explanation of dividend income, see instructions for Schedule B on page 13. If you received $200 or less in dividends and other distributions, show the amount after subtracting nontaxable distributions and capital gain distributions, on line 12a. You do not need to list them on a separate schedule.

If you received more than $200, fill in Schedule B and list names of all payers and amounts received. The note below tells you whether you need to complete Schedule D. Show on line 12a of Form 1040 the total dividends received (this is gross dividends less capital gain distributions and any nontaxable distributions).

Note: *If you received capital gain distributions and do not need Schedule D to report any other gains or losses or to figure the alternative tax, do not fill in that schedule. Instead, show 50 percent of your capital gain distributions on line 41 of Form 1040.*

Line 12b—Exclusion.—For explanation of dividends exclusion see instructions on page 13.

Line 13—Interest Income.—For explanation of interest income, see page 13. If you received $200 or less in interest, show the total amount on this line. You do not need to fill in a separate schedule.

If you received over $200, fill in Schedule B and list names of all payers and amounts received. Then show the total amount on line 13 of Form 1040.

Should You Use the Standard Deduction (line 52(b)) or Itemize Your Deductions (line 52(a))?

One of the important decisions you must make is whether to take the standard deduction or to itemize your actual deductions for charitable contributions, medical expenses, interest, taxes, etc. Because the standard deduction varies at different income levels, it will generally be helpful to follow these guidelines based on your adjusted gross income (line 17). (If married filing separately, use one-half of the following dollar amounts. And be sure to use only the total of your own deductions.)

If line 17 is less than $8,667 and your itemized deductions are less than $1,300, find your tax in Tax Tables 1–12 which give you the benefit of the standard deduction. If your deductions exceed $1,300, itemize them.

If line 17 is between $8,667 and $13,333 and your itemized deductions are over 15 percent of line 17, itemize them. If under 15 percent of line 17, take the standard deduction.

If line 17 is over $13,333 and your itemized deductions are over $2,000, itemize them. If they are $2,000 or less, take the standard deduction.

If you have income other than earned income and could be claimed as a dependent on your parent's return be sure to read the blocked instruction under the topic, "Tax—Credits—Payments" on the next page.

Tax—Credits—Payments

If the block between lines 17 and 18 is to be checked, follow these instructions.

Caution: *If you could be claimed as a dependent on your parent's return and line 17, Form 1040 includes income other than earned income (see next paragraph for definition of earned income) figure your tax by completing Part III, on page 2, of Form 1040. Do NOT use Tax Tables 1–12. A common example of this is an unmarried full time student (or an unmarried person under 19 years of age) who has dividend or interest income on his (her) own return and his (her) parents are filing a return of their own.* **If you don't itemize your deductions substitute the following instruction for line 52(b):**

52(b) If you do not itemize deductions, enter the larger of:

1. 15% of that portion of line 17 that is attributable to earned income but not more than $2,000 ($1,000 if married filing separately), or
2. $1,300 ($650 if married filing separately), but not more than your earned income included on line 17.

"Earned Income" means wages, salaries, professional fees, etc., as well as compensation for personal services actually rendered. It does not include compensation for personal services rendered to a corporation that represents a distribution of earnings and profits rather than a reasonable allowance for personal services actually rendered. If you were engaged in a trade or business in which both personal services and capital were material income producing factors, a reasonable allowance for personal services you rendered, not in excess of 30 percent of your share of net profits of the business, shall be considered as earned income.

Line 18—Tax.—

To Figure Your Tax If You Take the Standard Deduction and the Above Blocked Instruction Isn't Applicable

If line 17 is under $10,000, find your tax in Tax Tables 1–12. The standard deduction has been allowed in these tables. Also, the deduction for the exemptions you claimed has already been allowed in these tables. Enter the tax on line 18.

If line 17 is $10,000 or more, fill in lines 51 through 55 on the back of your return. (Your standard deduction goes on line 52.) Be sure to use correct Tax Rate Schedule X, Y, or Z to figure your tax. Enter the tax on line 18.

To Figure Your Tax if You Itemize Deductions

Fill in Schedule A and enter your total deductions on line 52 of Form 1040. Fill in lines 51, 53, 54, and 55. Use Tax Rate Schedule X, Y, or Z to figure your tax. Enter the tax on line 18.

Other Ways to Figure Your Tax

Schedule G, Income Averaging.—It may pay you to use the "averaging method" if after subtracting $3,000 from your 1972 taxable income (line 55), the balance is over 30 percent of the total of your taxable income for the last four years (1968 through 1971). If you use this method, fill in Schedule G. For more information, get **Publication 506**, Computing Your Tax Under the Income Averaging Method.

Schedule D, Alternative Tax.—It may pay you to use the alternative tax if you have a net long-term capital gain, or if your net long-term capital gain was more than your net short-term capital loss. See Alternative Tax Computation on Schedule D. If you use this method, fill in Schedule D.

Form 4726, Maximum Tax on Earned Income.—The tax on earned taxable income is limited to a maximum rate of 50 percent for 1972. Get **Form 4726** for more information if your earned taxable income was over:

$38,000 and you are single,
$52,000 and you are married filing jointly or are a widow(er) with dependent child, or

$38,000 and you claim unmarried head of household.

Line 21—Other Taxes.—Enter the amount shown on line 67. Also include in your total for line 21 any income tax from accumulation trusts under sections 668 and 669 of the Internal Revenue Code (see Form 4970). On the dotted line to the left of the line 21 entry space, write "Tax from Form 4970," and show the amount.

Line 23—Federal Income Tax Withheld.—Enter the total income tax withheld as shown on your Forms W–2 or W–2P.

Line 24—Estimated Tax Payments.—If you and your wife (husband) filed a joint declaration of estimated tax for 1972 but decide to file separate income tax returns for 1972, either of you can claim all the estimated tax paid. Or, you can each claim part in whatever amounts you agree to. Be sure to show the social security numbers of both on both returns.

If you and your wife (husband) filed separate estimated tax declarations for 1972 but decide to file a joint income tax return for 1972, enter on this line the total of the amounts paid on your separate declarations. Be sure to show both social security numbers on your joint return.

Follow the above instructions even if your wife (husband) has died.

Line 25—Extension of Time to File 1972 Return.—If you filed an application to request an automatic 2-month extension of time to file Form 1040 for 1972, enter the amount paid with Form 4868 on this line

Line 27—Special Note for Beneficiary of a Trust.—If you have a tax credit because of the "throwback" rule, include the credit in your total for line 27 (see Form 4970). On the dotted line to the left of the line 27 entry space, write "Throwback credit," and show the amount.

Line 28—Balance Due.—In most cases, persons who have income tax withheld from their wages will find that the amount withheld will be fairly close to their tax for the year. Sometimes it is not and this is more likely to happen if both husband and wife worked.

If you find that you need more income tax withheld for 1973, you can file a new allowance certificate. Form W–4, with your employer and claim fewer allowances or ask him to withhold more money. Or, if you prefer, you can file a Declaration of Estimated Tax on Form 1040–ES and make installment payments. For more information, get **Publication 505**, Tax Withholding and Declaration of Estimated Tax.

Penalty for Not Paying Tax.—Generally, a penalty is charged if the balance due on Form 1040 is not paid by the date the return is due, which is April 16 this year. The penalty is one-half percent of the unpaid amount for each month or part of a month it remains unpaid—up to 25 percent of the unpaid amount. This penalty cannot be deducted on your return, and it is in addition to the interest charge of 6 percent a year on the unpaid amount.

Penalty for Not Paying Enough Tax During the Year.—Add lines 64, 65, 66, and 69. Subtract this total from line 22 and call the difference total A. Add lines 69, 25 (unless extension is filed and tax is paid before January 31, 1973) and 70. Subtract this total from line 27 and call the difference total B

If total B is less than 80 percent (66⅔ percent for farmers and fishermen) of total A, you may owe a penalty unless you meet one or more of the exceptions explained on Form 2210 (Form 2210F for farmers and fishermen). Attach this form or a statement to your return to show how you figured the penalty or which exceptions you believe you meet

If you owe a penalty, show the amount in the bottom margin on page 1 of Form 1040 and write "Penalty—estimated tax." If you owe tax on line 28, include the penalty amount in with your total. Or, if you are overpaid, subtract the penalty amount from overpayment on line 29.

Line 31—Overpayments Credited to 1973 Estimated Tax.—We will apply amounts you want credited to estimated tax to the account under your social security number, unless you attach a request to apply it to your wife's (husband's) account. The request should include her (his) social security number if it is not shown on the return.

Declaration of Estimated Tax

Every citizen of the United States or resident of the United States, Puerto Rico, Virgin Islands, Guam and American Samoa shall make a declaration of his (her) estimated tax if his (her) total estimated tax is $100 or more and he (she):

(1) Can reasonably expect to receive more than $500 from sources other than wages subject to withholding, or,

(2) Can reasonably expect gross income to exceed—

(a) $20,000 for a single individual, a head of a household, or a widow or widower entitled to the special tax rates;

(b) $20,000 for a married individual entitled to file a joint declaration with his wife (her husband), but only if his wife (her husband) has not received wages for the taxable year;

(c) $20,000 for a married person living apart from husband or wife as described on page 5.

(d) $10,000 for a married individual entitled to file a joint declaration with his wife (her husband), but only if both he (she) and his wife (her husband) have received wages for the taxable year; or,

(e) $5,000 for a married individual not entitled to file a joint declaration with his wife (her husband).

See Form 1040–ES for details.

Do You Have an Account in a Foreign Country?—Read the question and check the "Yes" or "No" block. If you have checked the "Yes" block attach Form 4683. The "No" block should be checked if (1) you have no foreign accounts, (2) you own 50 percent or less of the stock in any corporation which owns one or more foreign accounts, or (3) you have an account in a U.S. military banking facility operated by a U.S. financial institution.

Instructions for Page 2 of Form 1040

Lines 33 and 34—Revenue Sharing.—How much of several billion dollars of federal money your State and local government receives yearly depends on how you complete lines 33 and 34.

Specific Instructions for **Lines 33, columns (a) through (d).**—Show where you lived as of December 31, 1972, even though you may have moved since then, or may have been temporarily absent from your usual home (on business or vacation, etc.) on that date. Do not enter the name of a city or town that you live near but outside of, even though that city or town is your postal mailing address.

Outside U.S.—If you lived outside the United States on December 31, 1972, write "outside U.S." on line 33, column (a), and leave columns (b), (c), and (d) blank. However, if you are filing a joint return with your wife or husband who lived inside the United States, show her or his U.S. residence and complete the remaining columns.

Married Persons Inside U.S. Not Living Together.—If you are filing a joint return with a wife or husband who did not live with you in the United States on December 31, 1972, and no dependents are claimed on the return, show the home of either the husband or the wife; if dependents are claimed on the joint return, show the home where most of the family lived.

Line 33, column (a)—State.—Enter in this column the abbreviation for the State (or the District of Columbia) in which you lived on December 31, 1972.

Line 33, column (b)—County.—Print or type the full name (do not abbreviate) of the County ("Parish" in Louisiana; organized "Borough" in Alaska) in which you lived on December 31, 1972, unless you lived in one of the following places on that date.

If you lived in one of the following places, leave line 33, column (b) blank:

Alaska (not within an organized Borough)
Washington, D.C.
Baltimore City, Maryland
St. Louis, Missouri
Carson City, Nevada
Certain Cities in Virginia—

Alexandria	Lexington
Bedford	Lynchburg
Bristol	Martinsville
Buena Vista	Newport News
Charlottesville	Norfolk
Chesapeake	Norton
Clifton Forge	Petersburg
Colonial Heights	Portsmouth
Covington	Radford
Danville	Richmond
Emporia	Roanoke
Fairfax	Salem
Falls Church	South Boston
Franklin	Staunton
Fredericksburg	Suffolk
Galax	Virginia Beach
Hampton	Waynesboro
Harrisonburg	Williamsburg
Hopewell	Winchester

Line 33, column (c)—Locality.—If on December 31, 1972, you lived inside an incorporated city, town, or village, print or type the name of the municipality. Please do not abbreviate. If you did not live inside the boundaries of such a location, check the box in this column.

Line 33, column (d)—Township.—In some States, a township is called a "town," "organized town," "plantation," "precinct," or "location." Print or type the full name of the township in which you lived on December 31, 1972, only if you lived in a township in one of the following States:

Connecticut (towns)	New Hampshire (towns and locations)
Illinois (townships and precincts)	New Jersey
Indiana	New York (towns)
Kansas	North Dakota
Maine (towns and plantations)	Ohio
Massachusetts (towns)	Pennsylvania
Michigan	Rhode Island (towns)
Minnesota (townships and towns)	South Dakota
Missouri	Vermont (organized towns)
Nebraska	Washington
	Wisconsin (towns)

If you did not live in one of the above States on December 31, 1972, leave line 33, column (d) blank.

Line 34.—In order for the Federal government to distribute "revenue sharing" funds properly to States, counties, townships, and municipalities, we must know how many people live in each place. Tax returns can count much of your population, but we need to subtract from this count anyone who should be counted somewhere else. This is the purpose of line 34. Accordingly, please enter in the box in the middle of line 34 the number of persons included on line 10 of your return who are filing a separate return of their own, or who should not be counted at your residence on December 31, 1972. The latter includes persons listed on your return who did not live with you on December 31, 1972, such as a husband or wife (on a joint return) who lived elsewhere, and dependents who lived elsewhere. Dependent students who were away at school on December 31, 1972, but who live with you when not at school, are to be considered as living with you.

PART I.—Income Other Than Wages, Dividends, and Interest

Miscellaneous Income

Line 40—Fully Taxable Pensions and Annuities (Not Reported on Schedule E).—See Instructions for Schedule E for information on pensions and annuities.

Use this line to report:

(1) Pensions and annuities if you paid no part of their cost.

(2) Military retirement pay even if you have a Form W-2.

(3) Disability retirement income if you are below the normal retirement age.

(4) Amounts received as annuity under the special rule (see Instructions for Schedule E) if you recovered your entire cost before January 1, 1972.

(5) Taxable ordinary income from retirement plan or profit-sharing distributions.

Line 41—50% of Capital Gain Distributions (Not Reported on Schedule D).—See instructions for line 12a—Dividends, on page 6.

Line 42—State Income Tax Refunds.—Show refund of State income tax if you took a deduction for it in a prior year and you paid less Federal tax by doing so.

Line 43—Alimony.—Show amounts you received as alimony or separate maintenance.

Line 44—Other.—Use this line to report and tell the source of any income you cannot find a place for on your return or other schedules. Include prizes, awards, amounts you recovered for bad debts, or other items that reduced your tax in a prior year.

Net Operating Loss.—If you had a business or trade in 1972 and it lost money, you can subtract the loss from your 1972 income. (The loss can also be from a personal casualty or theft loss or from selling or disposing of real or depreciable property used in your trade or business.)

If your losses were greater than your income, the difference may result in a "net operating loss." Generally, you can use it to reduce your income for the three years before 1972 and the five years after 1972. This means you have to carry the loss back to 1969 and then bring any remaining loss forward to 1970, 1971, and 1973 through 1977. If you are due a refund from the "carryback," you may use Form 1045 to get a quick refund.

If you had a loss in a prior year to carry forward to 1972, enter it as a "minus" figure on line 44. Attach a separate sheet showing how you figured the amount.

PART II.—Adjustments to Income

Line 46—Sick Pay Exclusion.—You may be able to take an exclusion for pay you received while you were absent from work because of injury or sickness, if you were covered by a sick pay plan paid for by your employer. If both you and your employer paid for the plan, you can exclude all the benefits you received from the part you paid. But there is a limit on excluding benefits you received from the part your employer paid.

A disability pension may also qualify for the sick pay exclusion.

For more information and how to figure your exclusion, get **Form 2440** and **Publication 522,** Adjustments to Income for Sick Pay.

Show the amount of your sick pay exclusion on line 46. Attach Form 2440 (or a statement showing how you figured the exclusion, when you were absent, regular weekly rate of pay, and whether you were in the hospital). If you are retired on disability and have a sick pay exclusion, you can attach the Form W-2P you received from the payer of the pension, if it shows the amount excludable. You do not have to attach Form 2440 or a statement.

Line 47—Moving Expenses.—Employees, including new employees, and self-employed persons, including partners, can deduct certain moving expenses. The move had to be in connection with your job or business. The expenses you can deduct include the cost of moving your furniture and other household goods, personal belongings, and members of your family. You can also deduct meals and lodging while traveling to your new home.

Up to a certain amount, you can also deduct for:

(1) Travel, meals, and lodging for house hunting trips you made after getting the job and before you moved.

(2) Meals and lodging while in temporary quarters in the general area of your new place of work, for up to 30 days after you got the job.

(3) Expenses for selling, buying, or leasing your new or old home.

For more information, get **Form 3903** and **Publication 521,** Tax Information on Moving Expenses.

If you can deduct moving expenses, fill in Form 3903. You also have to report on line 11 of Form 1040 all amounts you were paid or repaid for moving expenses. (If you were employed, these amounts should appear on the Form W-2 your employer gave you.) Then show your allowable expenses on line 47.

Line 48—Employee Business Expenses (and Employer Payments).—

Deductible Expenses and Excess Payments.—You can deduct the expenses listed below that were not paid by your employer. If you paid part of an expense and your employer paid part, you can deduct the amount you paid. If your employer paid you more than you spent, report the difference as income. (See instruction "Reporting Deductions and Excess Payments" on this page.)

(1) Travel and Transportation.—Bus, taxi, plane, train, etc., fares or the cost of using your car in your work.

(2) Meals and Lodging.—You can deduct these if you were temporarily away on business at least overnight from the general area of your main place of work. You cannot deduct the cost of meals on daily trips where you did not need to sleep or rest.

(3) Outside Salesman.—In addition to the above, an outside salesman can generally deduct other expenses necessary in sales work. For example, selling expenses, stationery, and postage. An outside salesman is one who does all his selling away from his employer's place of business. If your main duties are service and delivery, such as a milk driver-salesman, you are not an outside salesman.

(4) Other Business Expenses.—If you itemize deductions on Schedule A, you can also deduct other business expenses under the heading "Miscellaneous deductions." Examples of such other expenses are dues to unions and professional organizations, and the cost of tools, materials, etc., that your employer did not pay for.

If you claim a deduction for business expenses, attach **Form 2106** or a statement showing the following:

(1) The total of all amounts received from or charged to your employer.

(2) The amount of your business expenses broken down into broad subjects.

(3) The number of days away from home on business.

Even if you do not claim a deduction for your business expenses, you have to attach the above information unless you were required to, and did, make a satisfactory accounting of them to your employer.

If your expenses were the type necessary to carry out your employer's trade or business, and you gave him proof of the time, place, and business reason of the travel, you are considered to have made a satisfactory accounting (1) as to travel expenses (other than transportation expenses to and from destination), if you receive, instead of actual living expenses, a daily allowance of no more than the greater of $36 or the maximum per diem rate authorized to be paid by the Federal Government in the locality in which the travel is performed, and (2) as to transportation expenses, if you receive a mileage allowance of no more than 15 cents a mile.

If you use your own car for business reasons, you can deduct what it cost you for business use. Instead of figuring your actual expenses such as gas, oil, repairs, license tags, insurance, depreciation, you can take a fixed mileage rate.

This is figured at 12 cents a mile for the first 15,000 miles and 9 cents for each mile over 15,000. Add to this amount your parking fees and tolls.

You can change methods of figuring your cost from year to year. But you cannot change to the fixed mileage rate if you claimed depreciation and did not use the straight line method, or if you claimed additional first-year depreciation.

For more information, get **Publication 463,** Travel, Entertainment and Gift Expenses.

Reporting Deductions and Excess Payments.—Report expenses and payments as explained below.

(1) If your employer paid you more than you spent, report the difference on line 44, under "Other."

(2) If you spent more than your employer paid you for travel and transportation, meals and lodging, and outside salesman expenses, you can deduct the difference on line 48. If you itemize deductions and had other business expenses your employer did not pay for, you can deduct them under "Miscellaneous deductions" on Schedule A.

(3) If your expenses equaled the payments you received (or were more than the payments but you do not want to claim a deduction for the difference), write on the bottom margin of page 2, Form 1040, "Employer payments were not more than my business expenses."

Note: If your Form W-2 includes amounts your employer paid you for business expenses, attach Form 2106 or a statement. (See above instruction "Deductible Expenses and Excess Payments.") Include your total expense on line 48.

Line 49—Payments as a Self-Employed Person to a Retirement Plan.—If you are self-employed and paid into a qualified pension, profit-sharing, annuity or bond purchase plan, get **Form 4848.**

PART IV.—Credits

Line 56—Retirement Income Credit.—See instructions for Schedule R.

Line 57—Investment Credit.—For exceptions and conditions under which you can take an investment credit, get **Form 3468.**

Line 58—Foreign Tax Credit.—You can claim credit for income tax payments to a foreign country or U.S. possession only if you itemize deductions. For more information, get **Form 1116.**

Line 59—Credit for Contributions to Candidates for Public Office.—You may claim a tax credit on line 59, Form 1040 or an itemized deduction on line 32, Schedule A (Form 1040), **but you cannot claim both,** for political contributions paid after December 31, 1971.

If you elect to claim a credit on line 59, Form 1040, the amount of the credit is one-half of the political contributions paid, but not more than $12.50 ($25 if married and filing a joint return). This credit may not exceed the tax on line 18, less the amount of the credits on lines 56, 57, and 58, therefore, make a side calculation before you enter the credit on line 59.

Definitions

"Political contributions" means a contribution or gift of money to—

(1) An individual who is a candidate for nomination or election to any Federal, State, or local elective public office in any primary, general, or special election, for use by him to further his candidacy for nomination or election to that office,

(2) Any committee, association, or organization organized and operated exclusively for the purpose of influencing, or attempting to influence, the nomination or election of one or more individuals who are candidates for nomination or election to any Federal, State, or local elective public office, for use by such committee, association, or organization to further the candidacy of the individual or individuals for nomination or election to the office.

(3) The national committee of a national political party;

(4) The State committee of a national political party as designated by the State committee of that party; or

(5) A local committee of a national political party as designated by the State committee of that party.

"Candidate" means an individual who has publicly announced that he is a candidate for nomination or election to any Federal, State, or local elective public office and he meets the qualifications prescribed by law to hold the office.

"National political party" means:

(1) In the case of contributions made during a taxable year of the taxpayer in which the electors of President and Vice President are chosen, a political party presenting candidates or electors for such offices on the official election ballot of ten or more States; or

(2) In the case of contributions made during any other taxable year of the taxpayer, a political party which met the qualifications described in the preceding paragraph (1) in the last preceding election of a President and Vice President.

"State" means the various States and the District of Columbia.

"Local" means a political subdivision or part thereof, or two or more political subdivisions or parts thereof, of a State.

PART V.—Other Taxes

Line 62—Self-employment Tax.—Enter amount shown on line 16, Schedule SE.

Line 63—Tax from Recomputing Prior Year Investment Credit.—Enter the difference between the credit taken in a prior year and the credit you refigured due to disposing of the property early. Attach **Form 4255.**

Line 64—Minimum Tax.—If you have items of tax preference (accelerated depreciation, stock options, long-term capital gains, etc.) of more than $15,000, attach **Form 4625** even if there is no minimum tax due.

Lines 65 and 66—Tax on Tip Income.—If you received tips you did not report to your employer, or if your wages were not enough for him to withhold social security or railroad retirement tax, you have to pay these taxes with your Form 1040.

The Form W–2 your employer gives you will show any social security tax you owe on tips you reported to him. Enter that amount on line 66.

For tips you did not report but must pay social security tax on, attach **Form 4137.** Enter the tax on line 65. For tips you have to pay railroad retirement tax on, get in touch with your nearest Railroad Retirement Board office for information. Include the tax on line 65. On the dotted line to the left, write "RR tax on tips."

Be sure all your tips are included as income on line 11, Form 1040.

PART VI.—Other Payments

Line 68—Excess Social Security Tax Withheld—More Than One Employer.—If you had more than one employer in 1972 and together they paid you more than $9,000 in wages, too much social security (FICA) tax may have been taken out of your wages. If too much was withheld, you can take credit for it against your income tax. Follow the steps below to figure your credit. If you are filing a joint return, you have to figure this separately for you and your wife (husband).

Step 1. (a) Add all social security (FICA) tax withheld by employers from your wages as shown on all forms W–2 for 1972. **Caution:** Do **not** include more than $468 for any employer. (See note that follows.) Enter the total here	$
(b) Add all uncollected tax on tips, if any, as shown on all Forms W–2 for 1972. Enter the total here	$
Step 2. Add (a) and (b)	$
Step 3. Subtract	$468.00
Step 4. Enter this amount on Form 1040, line 68	$

Note: *If any employer took out more than $468 for social security tax, ask him to refund the excess amount owed you. You cannot take credit for it on your return.*

Excess Hospital Insurance Benefits Tax (Railroad Employees and Railroad Employee Representatives).—If in 1972 you received taxable RRTA compensation (exclusive of taxable compensation earned or deemed earned in a year prior to 1968) and you also received FICA (social security) wages and the total of the compensation and wages is more than $9,000, you are entitled to claim on line 68 any excess of that amount that was applied as payment for hospital insurance tax. To compute the excess, see **Form 4469.**

Line 69—Credit for Federal Taxes on Special Fuels, Nonhighway Gasoline and Lubricating Oil.—Enter on this line any tax credit you can take for:

(1) Gasoline used—

(a) on a farm for farming use.

(b) in vehicles and machines used off the highway, such as in boats and, generally, in commercial aircraft.

(c) in vehicles furnishing certain public transportation by land.

(2) Lubricating oil used for any purpose other than in a highway motor vehicle.

(3) Special fuels used—

(a) on a farm for farming use.

(b) in vehicles furnishing certain public transportation by land.

(c) generally, in commercial aviation or under other conditions not subject to tax.

Attach **Form 4136.** For more information, get **Publication 225,** Farmer's Tax Guide, or **Publication 378,** Federal Fuel Tax Credit or Refund for Nonhighway and Transit Users.

Line 70—Credit for Taxes Paid by Regulated Investment Companies.—Enter the credit on this line. Attach **Copy B of Form 2439.**

Instructions for Schedule A (Form 1040)

Itemized Deductions

(See the blocked instruction on page 6, Should You Use the Standard Deduction or Itemize Your Deductions?)

Medical and Dental Expenses

First, if you decide to itemize your deductions, you can deduct one-half (up to $150) of the amount you paid for medical care insurance even if you have no other medical expenses.

If you had payments for medicines, doctors, hospitals, etc., follow the step-by-step instructions in line 1 through 10 on Schedule A. Follow these lines carefully because they show you how much you can deduct. Show the amount you paid for medicine and drugs. Next, subtract 1 percent of your adjusted gross income from that amount. Add the amounts on lines 4, 5, and 6. Then subtract from the total, 3 percent of your adjusted gross income. The remainder plus your medical care insurance on line 1, is your medical expense deduction. The one percent and three percent limitations apply in all cases, regardless of your age or the age of your wife (husband) or other dependents.

The medical expenses can be for yourself, your wife (husband) or any dependent who received over half his (her) support from you even if the dependent had income of $750 or more.

Include all amounts you paid during 1972, but do not include amounts repaid to you, or paid to anyone else, by hospital, health or accident insurance. And be sure to include on line 5 the rest of the amount you paid for medical care insurance (the amount you could not list on line 1). Some examples of what you can and cannot deduct are given below.

Types of Expenses You Can Deduct.—

Payments for medicines, drugs, vaccines, and vitamins your doctor told you to take, but not vitamins you take on your own just to keep healthy.

Payments to hospitals, physicians (medical doctors and osteopaths), dentists, nurses, chiropractors, podiatrists, physiotherapist, psychiatrists, psychoanalysts, and eye doctors or others who examine or test eyes. (If you pay someone to do both nursing and housework, you can deduct only the nursing cost.)

Payments for false teeth, eyeglasses, medical and surgical aids, arches, braces, crutches, sacroiliac belts, wheelchairs, batteries for hearing aids, orthopedic shoes, and cost and care of seeing eye dogs, etc.

Payments for ambulance service and other travel costs necessary to get medical care. Instead of figuring amounts you spent for gas, oil, etc., for your car, you can take 6 cents a mile.

Payments for examinations, X-ray services, insulin treatment, whirlpool baths the doctor ordered, meals and lodging if part of cost for care in a hospital or similar place, hospital or medical insurance, including monthly payments for extra medical insurance under Medicare.

Types of Expenses You Cannot Deduct.—

Payments for funerals and cemetery lots, cosmetics, illegal operations or drugs that are against the law, travel your doctor tells you to take for rest or change, life insurance policies, the part of social security tax you pay for basic Medicare.

If you need more information, get **Publication 502,** Deduction for Medical and Dental Expenses.

Taxes

You Can Deduct.—

Real estate taxes.

State and local taxes on gas used in your car, boat, etc. For amount to deduct for gas used in your car, see State Gasoline Tax Table on page 11.

State and local income taxes.

Personal property taxes. If part of the amount you paid for your car tags was based on the car's value, you can deduct that part as a personal property tax. If you need more information about this contact your local Internal Revenue office.

General sales taxes. For amount to deduct, see the Optional State Sales Tax Tables.

The only sales taxes you can add to the table amount are those on the following.

(1) A boat, an airplane, a trailer home, or materials you bought to build a home if:

(a) the tax rate was the same as the general sales tax rate, and

(b) the seller stated the tax separately from the price of the item but included it in the total amount you paid.

If you were in a trade or business in which both personal services and capital were to a great extent income-producing factors, you can consider a reasonable amount (but not over 30 percent of your net profits) as earned income.

If you are a surviving widow or widower and have not remarried, you can use the earned income of your deceased husband (wife) in figuring whether you meet this test, even if you had no earned income. You can also add his (her) earned income to yours to figure whether you qualify.

Test 2. Retirement Income.—You must have received retirement income during 1972.

What is Retirement Income.—(a) If you were under 65 on January 1, 1973, retirement income includes only the amount received during 1972 from a pension or annuity under a public retirement system, which you reported as income on your Form 1040. (A public retirement system is one set up by the Federal government, or a State, county, city, etc.)

If you are retired from the Federal government on disability and are under normal retirement age, no part of your disability annuity is retirement income for this purpose, even though you reported it as income on your Form 1040. Once you reach normal retirement age, your annuity is then retirement income.

(b) If you were 65 or older on January 1, 1973, retirement income includes the amounts received during 1972 from pensions, annuities, interest, rents, and dividends which you reported as income on your Form 1040. It does not include royalties. (For this purpose, income from rents means the full amount paid you before subtracting depreciation or any other expenses.)

Figuring the Credit.—If you are having IRS figure your tax and also want them to figure your retirement income credit, follow the instructions at the top of Schedule R.

If you figure the credit yourself, a married couple filing jointly should use column A for wife and column B for husband. If both you and your wife (husband) are 65 or older and are filing jointly, add the line amounts for columns A and B and enter the totals in column C to see which method will give you the larger credit. All others should use column B.

The maximum amount of retirement income on which you can take the credit is $1,524 ($2,286 if you and your wife (husband) are both 65 or older and are filing jointly, or $3,048 if you are filing jointly and both husband and wife show $1,524 on line 6, columns A and B). From this amount you may have to subtract a part of your 1972 earned income and must subtract certain exempt pensions and annuities (lines 2(a) and (b)). The maximum amounts allowed as a credit are shown below, but the credit cannot be more than the amount of tax shown on your Form 1040, line 18.

$457.20	(15% of $3,048) on a joint return where both husband and wife show $1,524 on line 6, columns A and B.
$342.90	(15% of $2,286) on a joint return where both husband and wife are over 65 (even if one had no prior earned income to meet test 1, on page 16).
$228.60	(15% of $1,524) for all others

Figure your credit as follows:

Answer the question in column B (A and B if you are filing a joint return).

Line 2(a).—Show the following pensions and annuities received during 1972:

(1) Pensions and annuities received under the Social Security Act or Railroad Retirement Acts. For social security pension, show the gross amount before deduction of any amount withheld to pay medicare insurance premiums.

(2) Any other pensions and annuities that are not taxed. (Do not include supplemental annuities, such as military disability pensions, or any amount treated as a return of your cost.)

Do not include on this line amounts you received under accident or health insurance plans or as compensation for injury or sickness.

Line 2(b)—Show earned income received during 1972 on line (1) or (2), depending on your age. If you were 72 or older on January 1, 1973, skip this line. (The meaning of earned income is given under test 1, on page 16.)

Line 3.—Add lines 2(a) and (b) and enter total on line 3.

Line 4.—Subtract line 3 from line 1 and enter the difference on line 4. (If line 3 is more than line 1, enter zero on line 4.) If the amount you entered on line 4 for column A, B, or C is more than zero, complete the rest of the schedule to figure your credit. If all of these columns are zero on line 4, you cannot take a retirement income credit so do not complete the rest of the schedule.

Line 5.—If you are under 65, enter your retirement income on line (a). See test 2, paragraph (a), above, for what income to enter.

If you are 65 or older, enter your retirement income on line (b). See test 2, paragraph (b), above, for what income to enter.

Lines 6 through 13.—Complete these lines as instructed on the schedule

If you need more information, get **Publication 524,** Retirement Income Credit. It gives examples of how to figure the credit and also sample filled-in schedules.

Married Residents of Community Property States.—If you are married and live in a community property State, all community income must be divided equally between you and your wife (husband) to figure whether each qualifies for the credit and the amount of credit each can take. Thus, in figuring whether you and your wife (husband) had prior earned income to meet test 1, above, community income earned by either of you is to be divided equally.

To figure whether you and your wife (husband) had retirement income to meet test 2, above, you should also divide equally unearned income such as nontaxable pensions and annuities that are community income. For example, if the husband is 65 or older and his wife is under 65, she can consider half of his pension from a public retirement system as retirement income. But she cannot consider her half share of rents, dividends, interest, or annuities as retirement income.

For more information, get Publication 555, Community Property and the Federal Income Tax.

Instructions for Schedule C (Form 1040)

If you owned a business or practiced a profession, fill in Schedule C. Then enter your net profit or loss on Form 1040, line 35. If you had more than one business, or if husband and wife had separate businesses, complete a Schedule C for each business. Farmers should use Schedule F.

You have to pay the social security self-employment tax on income from any trade or business, unless specifically excluded. See Schedule SE. Generally, if you filed Form 4029 or Form 4361, do not file Schedule SE. Instead write "Exempt—Form 4029" or "Exempt—Form 4361" on line 62 of Form 1040.

If some of your expenses are part business and part personal, you can deduct the business part but not the personal part. For instance if only half of a businessman's car usage is for business, he can deduct only half of the cost of operating the car.

Sales, exchanges, or involuntary conversions of certain trade or business property are to be reported on Form 4797, Supplemental Schedule of Gains and Losses.

Accounting Methods and Records.—On your return you must use the "cash method" of reporting unless you kept books of account. If you kept such books, you can use either the "cash method," "accrual method," or other method, such as "completed contract" or "percentage of completion." You can use any of these methods or a combination of them, provided the method or methods used properly reflect your income.

"Cash method" means you generally show all items of taxable income actually or constructively received during the year (whether in cash, property, or services) and those amounts actually paid during the year for deductible expenses. Income is "constructively" received when it is credited to your account or set aside for you to draw on at any time.

"Accrual method" means you report income when earned, even if not received, and deduct expenses when incurred, even if not paid during the tax year.

Item A—Principal Business Activity and Product.—Give the one business activity that accounted for the largest percentage of gross income included in Schedule C, page 1, line 1. State the broad field of business activity as well as the product or service. For example, "wholesale—drugs," "retail—apparel."

Item D—Business Address.—Do not use your home address as a business address unless you actually conducted the business from your home. Show street address rather than box number.

Item F—Information Returns.—You may be required to file information returns for certain payments of fees and other nonemployee compensation, interest, rents, royalties, annuities and pensions. For more detailed information, see instructions for Form 1096.

Income

Line 1—Gross receipts or gross sales.—Enter gross receipts or sales from your trade or business, except those items required to be reported in line 4. (See instructions for line 4.)

Returns and allowances.—Enter such items as returned sales, rebates, and allowances from the sale price or service charge.

Installment Sales.—If you use the installment method of reporting income from sales, attach to your return a schedule showing separately for 1972 and the three preceding years:

(1) gross sales,
(2) cost of goods sold,
(3) gross profit,
(4) percentage of gross profits to gross sales,
(5) amounts collected, and
(6) gross profits on amounts collected.

Line 2—Cost of goods sold (Schedule C–1).—If you were engaged in a trade or business in which the production, purchase, or sale of merchandise was an income producing factor, inventories of merchandise must be taken into account at the beginning and end of your tax year.

The inventories can be valued at:
(1) cost,
(2) cost or market, whichever is lower, or
(3) any other method approved by the Commissioner.

You must continue to use the same value method you adopted for the first year you took inventory unless you get permission to change your method by applying to the Commissioner of Internal Revenue, Washington, D.C. 20224. Use Form 3115 to apply for permission to change your method of valuing inventories. It must be filed with the Commissioner within 180 days after the beginning of the tax year in which you want to use the new method.

Cost of Operations (Where Inventories are Not an Income-determining Factor).—If the amount entered on line 2 includes an amount applicable to cost of operations, complete appropriate lines of Schedule C–1.

Line 4—Other Income.—Include on line 4 finance reserve income, sales of scrap, amounts recovered from bad debts, and interest (items formerly included in line 1), as well as other kinds of miscellaneous income from your trade or business.

Deductions

Note: That portion of wage, salary, rent and price payments in excess of amount permitted under Executive Order 11640, issued pursuant to the authority of the Economic Stabilization Act of 1970, as amended, is not deductible as a business expense under section 162(c)(2). (Revenue Ruling 72–236.)

Line 6—Depreciation.—You can deduct a reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in your trade or business. The allowance is not allowed for stock in trade, inventories, land, and personal assets.

Class Life (ADR) System and Guideline Class Life System.—If depreciation is figured by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). Except as otherwise expressly provided in income tax regulations sections 1.167(a)–11(b)(5)(vi) and 1.167(a)–12, the provisions of Revenue Procedures 62–21 and 65–13 are not applicable for taxable years ending after December 31, 1970. For more information, get Instructions for Form 4832, and Form 5006, and **Publication 534**, Tax Information on Depreciation.

If you use depreciation rules other than those provided for on Form 4832 and Form 5006, you may complete Form 4562, Depreciation. See instructions on back of Form 4562 for more detailed information regarding methods of computing depreciation, other than the new depreciation rules mentioned in the preceding paragraph.

Line 9—Repairs.—You can deduct the cost of incidental repairs, including labor (but not the value of your own labor), supplies, and other items, that do not add to the value or appreciably prolong the life of the property. Amounts spent to restore or replace property are not deductible. They are chargeable to capital accounts or to depreciation reserve, depending on how depreciation is charged on your books. Include on line 9 the total amount of repairs from Form 4832.

Line 14—Amortization.—For the election to amortize expenditures for pollution control facilities, research or experimentation, a trademark or trade name, railroad rolling stock, railroad grading and tunnel bores, certain coal mine safety equipment, and on-the-job training and child care facilities, see Code sections 169, 174, 177, 184, 185, 187, and 188, respectively.

Line 15(a)—Retirement Plans, etc.—Enter the amount being claimed as a deduction for contributions to a pension, profit-sharing, or annuity plan.

Note: Every employer who has adopted a pension, profit-sharing, or other funded deferred compensation plan, regardless of whether or not the plan is qualified under the Internal Revenue Code or whether a deduction is claimed for the current taxable year, must file Form 4848 for all plans adopted. In general, Form 4848 is to be filed on or before the 15th day of the 5th month following the close of the taxable year. If the plan includes you as a self-employed person, enter contributions made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 49, instead of on line 15a of Schedule C. (See Form 4848.)

Line 15(b)—Employee benefit program.—Enter the amount of your contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 15a. Contributions to employee benefit programs that are to be reported on this line include insurance, health, and welfare programs.

Line 16—Interest on Business Indabtedness.—Do not include in line 16, interest that your trade or business paid or accrued on debts incurred to purchase or carry property held for investment. (See section 163(d)). You should claim this interest on investment debts on Schedule A (Form 1040). For further information, see Schedule A (Form 1040) instructions.

Line 17—Bad Debts Arising from Sales or Services.—Include debts, or portions of them arising from sales or professional services that were included in income and definitely known to be worthless; or a reasonable amount that was added during the tax year to a reserve for bad debts. A debt which is deducted as bad and which reduces your tax must, if later collected, be included as income for the year in which collected.

Line 18—Depletion.—If a deduction is claimed on account of timber depletion, attach Form T to your return.

Line 19—Other Business Expenses.—Include all ordinary and necessary business expenses for which no space is provided in the schedule. Do not include cost of business equipment or furniture, amounts spent for replacements or permanent improvements to property, or personal living and family expenses.

Automobile Expenses, Special Rule.—See page 9 of Form 1040 instructions for optional method of figuring deductible automobile expenses.

Schedule C–4—Expense Account Information.—Expense account allowance means (a) amounts other than compensation, received as advances or reimbursements, and (b) amounts paid by or for you for expenses incurred by or for yourself or your employees, including all amounts charged through any type of credit card, for which a deduction is claimed in this schedule. This term does not include amounts paid for (1) the purchase of goods for resale or use in your business, and (2) incidental expenses, such as the purchase of office supplies or for local transportation in connection with an errand. You should keep records as proof of amounts spent for entertainment.

Instructions for Schedule F (Form 1040)

A. Cash Receipts and Disbursements Method of Reporting

Include in income (a) Profits received from the sale of livestock and other items purchased for resale, (b) Cash and the value of merchandise or other property received from the sale of livestock and produce raised during 1972 or prior years. (c) Other farm income.

Your expenses are the amounts you paid during 1972, plus deductions such as depreciation.

An election may be made to report crop insurance proceeds in income in the taxable year following the taxable year of destruction or damage if you can establish that it is your practice to report income from such crops, in a following taxable year. For further information, contact any Internal Revenue Service office, or get **Publication 225**, Farmer's Tax Guide.

B. Accrual Method of Reporting

The gross profits are figured as indicated in summary of income and deductions on page 2 of Schedule F. Farm expenses are the actual expenses incurred during 1972, whether you paid them or not. You can value inventories according to the "farm-price method," which provides for the valuation of inventories at market price less direct cost of disposition, or you can use other methods. Farmers raising livestock can value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method."

C. Income

Generally, you should report all farm income in Schedule F. However, if you received rental income based upon farm production or if you received crop shares based on the renting of all or part of your crop land on a crop share basis, and you did not materially participate in the operation of the farm, report such income on Form 4835, Farm Rental Income and Expense (such income is not subject to self-employment tax) and Schedule E. If you materially participated in the operation of a farm, the rental income you received is subject to self-employment tax and should be reported in Schedule F. Under both the cash and the accrual methods of reporting, report crop shares received only for the year in which they are converted to money or its equivalent, such as merchandise or property.

Sales, exchanges, or involuntary conversions of certain trade or business property are to be reported on Form 4797, Supplemental Schedule of Gains and Losses.

Anything of value received instead of cash, such as groceries in exchange for produce, must be treated as income to the extent of its market value. The value of farm produce consumed by the farmer and his family need not be reported as income, but expenses incurred in raising such produce must not be claimed as deductions. Recoveries from insurance on growing crops should be included. ("Cash method" taxpayers, see item A.)

Cooperative Allocations, Dividends and Advances

Also include in farm income: (1) per-unit retain allocations received from cooperatives in money and qualified per-unit retain certificates (to the extent of stated dollar amounts), and (2) patronage dividends received from cooperatives in money and qualified written notices of allocation (to the extent of stated dollar amount).

Patronage dividends received in property other than written notices of allocation are includible in farm income to the extent of fair market value.

Cash advances received from marketing cooperatives you do business with are includible in farm income.

> See **Publication 225** for detailed instructions on how and when to report the receipt and redemption of nonqualified certificates and nonqualified written notices, and the receipt of patronage dividends received on purchase of assets and nonbusiness purchases.

Federal Gasoline Tax Credit

If you use the "cash method," enter in Part I, line 24 any Federal gasoline tax claimed as a credit on Form 1040 for 1971. If you use the "accrual method," enter in Part V, line 65 any Federal gasoline tax you claim as a credit on Form 1040 for 1972.

Agricultural Program Payments

In Cash.—Enter the total amount of price support payments, diversion payments, and cost share payments received in cash (sight drafts).

In Materials and Services.—If you received benefits in the form of materials, such as fertilizer or lime, or in the form of services, such as grading or the construction of dams, enter the total amount paid by the Department of Agriculture to the vendor or contractor.

Commodity Credit Corporation Loans

If commodities are pledged as security for a loan from the Commodity Credit Corporation, income is not considered received until the commodities are delivered or forfeited to the Corporation, unless an election is made to include the loan in income when received. If you made this election or delivered or forfeited the pledged commodity, enter the amount received on this line. In the case of an election, attach to your return a statement showing details of the loan. You must continue to report similar loans as income until you receive permission from the Commissioner to change your method of accounting.

D. Expenses and Other Deductions

Note: *That portion of wage, salary, rent and price payments in excess of amount permitted under Executive Order 11640, issued pursuant to the authority of the Economic Stabilization Act of 1970, as amended, is not deductible as a business expense under section 162(c)(2). (Revenue Ruling 72–236.)*

Labor Hired.—You can deduct amounts paid for farm labor. Do not deduct the value of your own labor or that of your family. Deduct only that part of the board which is purchased for hired labor. The value of products furnished by the farm and used in the board of hired labor is not deductible. Do not deduct amounts paid to persons who did household work except to the extant their services are used in boarding and otherwise caring for farm laborers.

Repairs and Maintenance.—You can deduct amounts paid for repairs and maintenance of farm buildings (except your dwelling), farm machinery and equipment; and the cost of ordinary tools of short life or small cost, such as shovels, rakes, etc. Include in this deduction the total amount of repairs from Form 4832.

Rent of Farm, Part of Ferm, or Pasture.—You can deduct rent paid in cash. A tenant farmer paying rent to his landlord in the form of crops raised on the farm under a crop share agreement cannot deduct as rent the value of the crop, but he can deduct amounts paid in raising the crop.

Fertilizers, Lime, etc.—These can be either capitalized or deducted as an expense.

Taxes.—You can deduct State and local taxes. Do not deduct Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; nor taxes assessed for any improvement or betterment. Do not deduct taxes on your dwelling or household property and other taxes not related to the business of farming.

Conservation Expenses.—You can deduct certain amounts spent (including any amount paid on any assessment levied by a soil or water conservation or drainage district to recover the amount the district spent) for soil or water conservation and the prevention of erosion on land you use.

The allowable deduction for any one year cannot exceed 25 percent of your gross income from farming (excluding certain gains from sales of assets such as farm machinery or from the disposition of land). But any excess can be carried over to the following years with the same limit applying to those years. See **Publication 225**.

Land Clearing.—You can deduct amounts spent for clearing land to make it suitable for farming. This deduction cannot be more than 25 percent of taxable income from farming, or $5,000, whichever is less.

Retirement Plans, etc.

Line 48.—Enter the amount being claimed as a deduction for contributions to a pension, profit-sharing, or annuity plan.

Note: *Every employer who has adopted a pension, profit-sharing, or other funded deferred compensation plan, regardless of whether or not the plan is qualified under the Internal Revenue Code or whether a deduction is claimed for the current taxable year, must file Form 4848 for all plans adopted. In general, Form 4848 is to be filed on or before the 15th day of the 5th month following the close of the taxable year. If the plan includes you as a self-employed person, enter contributions made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 49, instead of on line 48 of Schedule F. (See Form 4848.)*

Line 49.—Enter the amount of your contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 48. Contributions to employee benefit programs that are to be reported on this line include insurance, health, and welfare programs

Automobile Expenses, Special Rule.—See page 9 of instructions for Form 1040, (Line 48) optional method.

Other Farm Expenses.—Include such items as advertising, stationery, stamps, account books, other office supplies, etc.

Losses of property included in your inventory are taken care of by the reduced amount of the inventory at the end of the year. The loss of a prospective crop by frost, storm, flood, or fire is not deductible When using the cash method, the value of animals you raised that were lost by death is not deductible. For animals you bought that were lost by death, the cost less depreciation allowed or allowable is deductible if not compensated by insurance or otherwise. Do not deduct personal losses

Planting and Developing Citrus and Almond Groves.—Charge to capital account expenses for the planting, cultivation, maintenance, or development of any citrus and almond grove (or part of such grove), incurred before the close of the fourth tax year beginning with the tax year in which trees were planted. (See **Publication 225.**)

Depreciation.—You can deduct an allowance for the depreciation of buildings, improvements, machinery, or other farm equipment of a permanent nature. Similar assets may be grouped together as one item for reporting purposes in the depreciation schedule in Schedule F. In figuring depreciation, do not include the value of land. Do not claim depreciation on livestock or any other property included in your inventory. You can claim depreciation on livestock not included in your inventory of livestock bought or raised for sale if you acquired them for work, breeding, or dairy purposes.

Class Life (ADR) System and Guideline Class Life System.—If depreciation is figured by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). Except as otherwise expressly provided in income tax regulations sections 1.167(a)–11(b)(5)(vi) and 1.167(a)–12, the provisions of Revenue Procedures 62–21 and 65–13 are not applicable for taxable years ending after December 31, 1970. For more information, get **Instructions for Form 4832,** Form 5006, and **Publication 534,** Tax Information on Depreciation.

See instructions on back of Form 4562 for more detailed information regarding methods of computing depreciation, other than the new depreciation rules mentioned in the preceding paragraph.

> Income from farming is subject to the self-employment tax. (See Schedule SE.) If you filed Form 4029, do not file Schedule SE. Instead, write "Exempt—Form 4029" on line 62, Form 1040.

Additional Information Available.—You can get **Publication 225**, Farmer's Tax Guide, free from your county agricultural agent or an Internal Revenue Service office.

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1972 Tax Rate Schedules

If you do not use one of the Tax Tables, figure your tax on the amount on Form 1040, line 55, by using the appropriate Tax Rate Schedule on this page. Enter tax on Form 1040, line 18.

SCHEDULE X—Single Taxpayers Not Qualifying for Rates in Schedule Y or Z

If the amount on Form 1040, line 55, is: Enter on Form 1040, line 18:

Not over $500 **14% of the amount on line 55.**

Over—	But not over—		of excess over—
$500	$1,000	$70+15%	$500
$1,000	$1,500	$145+16%	$1,000
$1,500	$2,000	$225+17%	$1,500
$2,000	$4,000	$310+19%	$2,000
$4,000	$6,000	$690+21%	$4,000
$6,000	$8,000	$1,110+24%	$6,000
$8,000	$10,000	$1,590+25%	$8,000
$10,000	$12,000	$2,090+27%	$10,000
$12,000	$14,000	$2,630+29%	$12,000
$14,000	$16,000	$3,210+31%	$14,000
$16,000	$18,000	$3,830+34%	$16,000
$18,000	$20,000	$4,510+36%	$18,000
$20,000	$22,000	$5,230+38%	$20,000
$22,000	$26,000	$5,990+40%	$22,000
$26,000	$32,000	$7,590+45%	$26,000
$32,000	$38,000	$10,290+50%	$32,000
$38,000	$44,000	$13,290+55%	$38,000
$44,000	$50,000	$16,590+60%	$44,000
$50,000	$60,000	$20,190+62%	$50,000
$60,000	$70,000	$26,390+64%	$60,000
$70,000	$80,000	$32,790+66%	$70,000
$80,000	$90,000	$39,390+68%	$80,000
$90,000	$100,000	$46,190+69%	$90,000
$100,000		$53,090+70%	$100,000

SCHEDULE Y—Married Taxpayers and Certain Widows and Widowers

If you are a married person living apart from your wife (husband), see page 5 of the instructions to see if you can be considered to be "unmarried" for purposes of using Schedule X or Z.

Married Taxpayers Filing Joint Returns and Certain Widows and Widowers (See page 5)

If the amount on Form 1040, line 55, is: Enter on Form 1040, line 18:

Not over $1,000 **14% of the amount on line 55.**

Over—	But not over—		of excess over—
$1,000	$2,000	$140+15%	$1,000
$2,000	$3,000	$290+16%	$2,000
$3,000	$4,000	$450+17%	$3,000
$4,000	$9,000	$620+19%	$4,000
$8,000	$12,000	$1,380+22%	$8,000
$12,000	$16,000	$2,260+25%	$12,000
$16,000	$20,000	$3,260+28%	$16,000
$20,000	$24,000	$4,380+32%	$20,000
$24,000	$28,000	$5,660+36%	$24,000
$28,000	$32,000	$7,100+39%	$28,000
$32,000	$36,000	$8,660+42%	$32,000
$36,000	$40,000	$10,340+45%	$36,000
$40,000	$44,000	$12,140+48%	$40,000
$44,000	$52,000	$14,060+50%	$44,000
$52,000	$64,000	$18,060+53%	$52,000
$64,000	$76,000	$24,420+55%	$64,000
$76,000	$88,000	$31,020+58%	$76,000
$88,000	$100,000	$37,980+60%	$88,000
$100,000	$120,000	$45,180+62%	$100,000
$120,000	$140,000	$57,580+64%	$120,000
$140,000	$160,000	$70,380+66%	$140,000
$160,000	$180,000	$83,580+68%	$160,000
$180,000	$200,000	$97,180+69%	$180,000
$200,000		$110,980+70%	$200,000

Married Taxpayers Filing Separate Returns

If the amount on Form 1040, line 55, is: Enter on Form 1040, line 18:

Not over $500 **14% of the amount on line 55.**

Over—	But not over—		of excess over—
$500	$1,000	$70+15%	$500
$1,000	$1,500	$145+16%	$1,000
$1,500	$2,000	$225+17%	$1,500
$2,000	$4,000	$310+19%	$2,000
$4,000	$6,000	$690+22%	$4,000
$6,000	$8,000	$1,130+25%	$6,000
$8,000	$10,000	$1,630+28%	$8,000
$10,000	$12,000	$2,190+32%	$10,000
$12,000	$14,000	$2,830+36%	$12,000
$14,000	$16,000	$3,550+39%	$14,000
$16,000	$18,000	$4,330+42%	$16,000
$18,000	$20,000	$5,170+45%	$18,000
$20,000	$22,000	$6,070+48%	$20,000
$22,000	$26,000	$7,030+50%	$22,000
$26,000	$32,000	$9,030+53%	$26,000
$32,000	$38,000	$12,210+55%	$32,000
$38,000	$44,000	$15,510+58%	$38,000
$44,000	$50,000	$18,990+60%	$44,000
$50,000	$60,000	$22,590+62%	$50,000
$60,000	$70,000	$28,790+64%	$60,000
$70,000	$80,000	$35,190+66%	$70,000
$80,000	$90,000	$41,790+68%	$80,000
$90,000	$100,000	$48,590+69%	$90,000
$100,000		$55,490+70%	$100,000

SCHEDULE Z—Unmarried (or legally separated) Taxpayers Who Qualify as Heads of Household (See page 5)

If the amount on Form 1040, line 55, is: Enter on Form 1040, line 18:

Not over $1,000 **14% of the amount on line 55.**

Over—	But not over—		of excess over—
$1,000	$2,000	$140+16%	$1,000
$2,000	$4,000	$300+18%	$2,000
$4,000	$6,000	$660+19%	$4,000
$6,000	$8,000	$1,040+22%	$6,000
$8,000	$10,000	$1,480+23%	$8,000
$10,000	$12,000	$1,940+25%	$10,000
$12,000	$14,000	$2,440+27%	$12,000
$14,000	$16,000	$2,980+28%	$14,000
$16,000	$18,000	$3,540+31%	$16,000
$18,000	$20,000	$4,160+32%	$18,000
$20,000	$22,000	$4,800+35%	$20,000
$22,000	$24,000	$5,500+36%	$22,000
$24,000	$26,000	$6,220+38%	$24,000
$26,000	$28,000	$6,980+41%	$26,000
$28,000	$32,000	$7,800+42%	$28,000
$32,000	$36,000	$9,480+45%	$32,000
$36,000	$38,000	$11,280+48%	$36,000
$38,000	$40,000	$12,240+51%	$38,000
$40,000	$44,000	$13,260+52%	$40,000
$44,000	$50,000	$15,340+55%	$44,000
$50,000	$52,000	$18,640+56%	$50,000
$52,000	$64,000	$19,760+58%	$52,000
$64,000	$70,000	$26,720+59%	$64,000
$70,000	$76,000	$30,260+61%	$70,000
$76,000	$80,000	$33,920+62%	$76,000
$80,000	$88,000	$36,400+63%	$80,000
$88,000	$100,000	$41,440+64%	$88,000
$100,000	$120,000	$49,120+66%	$100,000
$120,000	$140,000	$62,320+67%	$120,000
$140,000	$160,000	$75,720+68%	$140,000
$160,000	$180,000	$89,320+69%	$160,000
$180,000		$103,120+70%	$180,000

SCHEDULE C (Form 1040)

Department of the Treasury Internal Revenue Service

Profit (or Loss) From Business or Profession

(Sole Proprietorship)

► Attach to Form 1040.
► Partnerships, joint ventures, etc., must file Form 1065.

1972

Name(s) as shown on Form 1040 | Social security number

A Principal business activity ..... ; product .....
(See Schedule C Instructions) (For example: retail—hardware; wholesale—tobacco; services—legal; manufacturing—furniture; etc.)

B Business name ..... C Employer Identification Number .....

D Business address (number and street) .....

City, State and ZIP code .....

E Indicate method of accounting: (1) ☐ cash; (2) ☐ accrual; (3) ☐ other.

F Were you required to file Form 1096 for 1972? (See Schedule C Instructions) ☐ YES ☐ NO. If "Yes," where filed? ► .....

G Is this business located within the boundaries of the city, town, etc., indicated? ☐ YES ☐ NO.

H Did you own this business at the end of 1972? ☐ YES ☐ NO.

I How many months in 1972 did you own this business? .....

J Was an Employer's Quarterly Federal Tax Return, Form 941, filed for this business for any quarter in 1972? ☐ YES ☐ NO.

C

IMPORTANT—All applicable lines and schedules must be filled in.

INCOME

1 Gross receipts or sales $..... Less returns and allowances $..... Balance ►
2 Less: Cost of goods sold and/or operations (Schedule C–1, line 8)
3 Gross profit
4 Other income (attach schedule)
5 TOTAL income (add lines 3 and 4)

DEDUCTIONS

6 Depreciation (explain in Schedule C–2)
7 Taxes on business and business property (explain in Schedule C–3)
8 Rent on business property
9 Repairs (explain in Schedule C–3)
10 Salaries and wages not included on line 3, Schedule C–1 (exclude any paid to yourself)
11 Insurance
12 Legal and professional fees
13 Commissions
14 Amortization (attach statement)
15 (a) Pension and profit-sharing plans (see Schedule C Instructions)
(b) Employee benefit programs (see Schedule C Instructions)
16 Interest on business indebtedness
17 Bad debts arising from sales or services
18 Depletion
19 Other business expenses (specify):
(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o)
(p) Total other business expenses (add lines 19(a) through 19(o))
20 Total deductions (add lines 6 through 19)

21 Net profit (or loss) (subtract line 20 from line 5). Enter here and on line 35, Form 1040. ALSO enter on Schedule SE, line 1

SCHEDULE C–1. COST OF GOODS SOLD AND/OR OPERATIONS (See Schedule C Instructions for line 2)

1 Inventory at beginning of year (if different from last year's closing inventory, attach explanation)
2 Purchases $ .. Less cost of items withdrawn for personal use $ Balance ►
3 Cost of labor (do not include salary paid to yourself)
4 Materials and supplies
5 Other costs (attach schedule)
6 Total of lines 1 through 5
7 Less: Inventory at end of year
8 Cost of goods sold and/or operations. Enter here and on line 2, page 1.

Method of inventory valuation ► .....

Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories? ☐ YES ☐ NO. If "Yes," attach explanation.

SCHEDULE C–2. DEPRECIATION (See Schedule C Instructions for line 6)

Note: If depreciation is computed by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). Except as otherwise expressly provided in income tax regulations sections 1.167(a)–11(b)(5)(iii) and 1.167(a)–12, the provisions of Revenue Procedures 62–21 and 65–13 are not applicable for taxable years ending after December 31, 1970. If you need more space, use Form 4562.

Check box if you made an election this taxable year to use ☐ Class Life (ADR) System and/or ☐ Guideline Class Life System.

a Group and guideline class or description of property	b Date acquired	c Cost or other basis	d Depreciation allowed or allowable in prior years	e Method of computing depreciation	f. Life or rate	g Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)						
2 Depreciation from Form 4B32						
3 Depreciation from Form 5006						
4 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify)						
5 Totals						
6 Less amount of depreciation claimed in Schedule C–1						
7 Balance—Enter here and on page 1, line 6						

SUMMARY OF DEPRECIATION (Other Than Additional First Year Depreciation)

	Straight line	Declining balance	Sum of the years digits	Units of production	Other (specify)	Total
1 Depreciation from Form 4B32						
2 Depreciation from Form 5006						
3 Other						

SCHEDULE C–3. EXPLANATION OF LINES 7 AND 9

Line No	Explanation	Amount
		$

Line No.	Explanation	Amount
		$

SCHEDULE C–4. EXPENSE ACCOUNT INFORMATION (See Schedule C Instructions for Schedule C–4)

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than $10,000, or for yourself if your expense account allowance plus line 21, page 1, is less than $10,000.

	Name	Expense account	Salaries and Wages
Owner			
1			
2			
3			
4			
5			

Did you claim a deduction for expenses connected with:

(1) Entertainment facility (boat, resort, ranch, etc.)? ☐ YES ☐ NO (3) Employees' families at conventions or meetings? ☐ YES ☐ NO
(2) Living accommodations (except employees on business)? ☐ YES ☐ NO (4) Employee or family vacations not reported on Form W–2? ☐ YES ☐ NO

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SCHEDULE F (Form 1040)

Department of the Treasury
Internal Revenue Service

Farm Income and Expenses

(Compute social security self-employment tax on Schedule SE)

▶ Attach to Form 1040.
▶ If rental income, see Instruction C before using this schedule.

1972

Name(s) as shown on Form 1040 | Social security number

Business name and address
Location of farm(s) and number of acres in each farm

If you filed Form 943, enter employer identification number here

Part I Farm Income—Cash Receipts and Disbursements Method

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report such sales on Form 4797.

Sales of Purchased Livestock and Other Items Purchased for Resale

a Description	b. Amount received	c Cost or other basis
1 Livestock	$	$
2 Other items		
3 Totals	$	$
4 Profit (or loss), subtract line 3, column c from line 3, column b ▶		$

Sales of Market Livestock and Produce Raised and Held Primarily for Sale and Other Farm Income

Kind	Quantity	Amount
5 Cattle		
6 Calves		
7 Sheep		
8 Swine		
9 Poultry		
10 Dairy products		
11 Eggs		
12 Wool		
13 Cotton		
14 Tobacco		
15 Vegetables		
16 Grain		
17 Fruits and nuts		
18 Other (specify)		

OTHER FARM INCOME

19 Machine work
20 Patronage dividends
21 Per-unit retains
22 Agricultural program payments:
(1) Cash
(2) Materials and services
23 Commodity Credit loans under election (or forfeited)
24 Federal gasoline tax credit
25 State gasoline tax refund
26 Other (specify):

27 Add lines 5 through 26 $

28 Gross profit *(add lines 4 and 27) ▶ $

Part II Farm Deductions—For Cash and Accrual Method Taxpayers

F

Do not include personal or living expenses not attributable to production of farm income, such as taxes, insurance, repairs, etc., on your dwelling.

Items	Amount
29 Labor hired	$
30 Repairs, maintenance	
31 Interest	
32 Rent of farm, pasture	
33 Feed purchased	
34 Seed, plants purchased	
35 Fertilizers, lime	
36 Machine hire	
37 Supplies purchased	
38 Breeding fees	
39 Veterinary, medicine	
40 Gasoline, fuel, oil	
41 Storage, warehousing	
42 Taxes	
43 Insurance	
44 Utilities	
45 Freight, trucking	
46 Conservation expenses	
47 Land clearing expenses	
48 Pension and profit-sharing plans (see instructions)	
49 Employee benefit programs other than line 48 (see instructions)	
50 Other (specify)	
51 Add lines 29 through 50 ▶	$
52 Depreciation (from line 59, Part III) ▶	
53 Total deductions. Add lines 51 and 52 ▶	$

54 Net farm profit (or loss) (subtract line 53 from 28). Enter here and on line 39, Form 1040. ALSO enter on Schedule SE, Part II, line 4a ▶ $

* Use amount on line 28 for optional method of computing net earnings from self employment. (See line 6, Part II, Schedule SE.)

Part III Depreciation

(Do not include property you and your family occupy as a dwelling, its furnishings, and other items used for personal purposes.)

Note: If depreciation is computed by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). Except as otherwise expressly provided in income tax regulations sections 1.167(a)-11(b)(5)(vi) and 1.167(a)-12, the provisions of Revenue Procedures 62-21 and 65-13 are not applicable for taxable years ending after December 31, 1970. If you need more space, use Form 4562.

If you elected the Class Life (ADR) System this taxable year, check this box ☐

If you elected the Guideline Class Life System this taxable year, check this box ☐

a Group and guideline class or description of property	b Date acquired	c Cost or other basis	d Depreciation allowed or allowable in prior years	e Method of computing depreciation	f Life or rate	g Depreciation for this year
55 Total additional first-year depreciation (do not include in items below)						
56 Depreciation from Form 4832						
57 Depreciation from Form 5006						
58 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify):						
59 Totals			Enter here and in Part II, line 52 ▶			

SUMMARY OF DEPRECIATION (Other Than Additional First Year Depreciation)

	Straight line	Declining balance	Sum of the years digits	Units of production	Other (specify)	Total
a. Depreciation from Form 4832						
b. Depreciation from Form 5006						
c. Other						

Part IV Farm Income—Accrual Method

(Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report such sales on Form 4797 and omit them from "On hand at beginning of year" column)

Description (Kind of livestock, crops, or other products)	On hand at beginning of year		Purchased during year		Raised during year	Consumed or lost during year	Sold during year		On hand at end of year	
	Quantity	Inventory value	Quantity	Amount paid	Quantity	Quantity	Quantity	Amount received	Quantity	Inventory value
		$		$				$		$
60 Totals (enter here and in Part V below)		$ (Enter on line 70)		$ (Enter on line 71)				$ (Enter on line 62)		$ (Enter on line 61)

Part V Summary of Income and Deductions—Accrual Method

61 Inventory of livestock, crops, and products at end of year $
62 Sales of livestock, crops, and products during year
63 Agricultural program payments: (1) Cash
(2) Materials and services
64 Commodity Credit loans under election (or forfeited)
65 Federal gasoline tax credit
66 State gasoline tax refund
67 Other farm income (specify):
68 Add lines 62 through 67
69 Total (add lines 61 and 68) $
70 Inventory of livestock, crops, and products at beginning of year $
71 Cost of livestock and products purchased during year
72 Gross profits *(subtract the sum of lines 70 and 71 from line 69) $
73 Total deductions from line 53, Part II, page 1 $
74 Net farm profit (or loss) (subtract line 73 from line 72). Enter here and on line 39, Form 1040. ALSO enter on Schedule SE, Part II, line 4a $

*Use amount on line 72 for optional method of computing net earnings from self employment. (See line 6, Part II, Schedule SE.)

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Form **4835**
Department of the Treasury
Internal Revenue Service

Farm Rental Income and Expenses

(Crop and Livestock Shares Received by Nonparticipating Landowner (or Sub-lessor))
(Income not subject to self employment tax) ► Attach to Form 1040.

1972

Name(s) as shown on Form 1040 | Social security number

Business name and address

Location of farm(s) and number of acres in each farm

If you filed Form 943, enter employer identification number here

Purpose.—This form is designed to report farm rental income based on crops or livestock produced by the tenant, where the landowner (or sub-lessor) does not materially participate in the operation or management of the farm.

The crops, or livestock, received as rents are reported as income only in the year they are converted to cash, or the equivalent, regardless of the accounting method employed to report income and expenses. Reg. 1.61—4(a) and (b).

Note: *(1) Landowners (or sub-lessors) must not use this form to report cash rent received for pasture, or farm land, where the amount is based on a flat charge. Report directly on Schedule E, Form 1040.*

(2) If you report both farm rental income on line 22 of this form and cash rental income from farm property in Schedule E, Form 1040, you need not prorate the farm expenses attributable to this farm rental income. Instead, you may report the total farm rental expenses in Part II of this form.

(3) Tenants must not use this form to report farm income and expenses (Individuals use Schedule F, Form 1040.)

(4) The instructions for Schedule F, Form 1040, are applicable for the income and deduction items in Part I and Part II.

Part I Gross Farm Rental Income—Based on Production

(Include amount converted to cash or the equivalent)

Kind	Quantity	Amount
1 Cattle		$
2 Calves		
3 Sheep		
4 Swine		
5 Poultry		
6 Dairy products		
7 Eggs		
8 Wool		
9 Cotton		
10 Tobacco		
11 Vegetables		
12 Grain		
13 Fruits and nuts		
14 Other (specify):		
OTHER FARM RENTAL INCOME		
15 Patronage dividends		
16 Per-unit retains		
17 Agricultural program payments (1) Cash		
(2) Materials and services		
18 Commodity Credit loans under election (or forfeited)		
19 Federal gasoline tax credit		
20 State gasoline tax refund		
21 Other (specify):		
22 Gross farm rents (add lines 1 through 21). Enter here and in Schedule E (Form 1040), Part II, Column (b); also write "Form 4835" on the same line in column (a) of Schedule E (Form 1040)		$

Part II Deductions—Farm Rental Property

(Exclude personal and living expenses)

Items	Amount
23 Labor hired	$
24 Repairs, maintenance	
25 Interest	
26 Rent of farm, pasture	
27 Feed purchased	
28 Seed, plants purchased	
29 Fertilizers, lime	
30 Machine hire	
31 Supplies purchased	
32 Breeding fees	
33 Veterinary, medicine	
34 Gasoline, fuel, oil	
35 Storage, warehousing	
36 Taxes	
37 Insurance	
38 Utilities	
39 Freight, trucking	
40 Conservation expenses	
41 Land clearing	
42 Pension and profit sharing plans for employees	
43 Employee benefits programs other than line 42	
44 Other expenses (specify):	
45 Expenses (add lines 23 through 44). Enter here and in Schedule E (Form 1040), Part II, Column (e) on the same line used for line 22	$

Part III Gross Income from Farming—Other than Schedule F (Form 1040)

WHEN TO USE: Complete this part only if your gross farm income is at least two-thirds of your income from all sources.

To determine your gross farm income, enter your share from the sources below. If the total is at least two-thirds of your gross income, the penalty for failure to pay estimated tax will not apply if you file your tax return, and pay the tax due, on or before March 1, 1973.

Source(s)	Gross farm income (your share)
1 Partnership(s)	$
2 Estate(s) and trust(s) (enter only the pro rate share of your distributable net taxable income that is from farming)	
3 Gross farm rents from line 22 above	
4 Total (add lines 1, 2 and 3)	$

Schedule for Depreciation Claimed on Farm Rental Property (Nonparticipating Landowner (or Sub-lessor))

(Do not include property you and your family occupy as a dwelling, its furnishings, and other items used for personal purposes.)

Note: If depreciation is computed by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). Except as otherwise expressly provided in income tax regulations sections 1.167(a)–11(b)(5)(vi) and 1.167(a)–12, the provisions of Revenue Procedures 62–21 and 65–13 are not applicable for taxable years ending after December 31, 1970. **If you need more space, use Form 4562.**

If you elected the Class Life (ADR) System this taxable year, check this box ☐

If you elected the Guideline Class Life System this taxable year, check this box ☐

(a) Group and guideline class or description of property	(b) Date acquired	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Method of computing depreciation	(f) Life or rate	(g) Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)						
2 Depreciation from Form 4832						
3 Depreciation from Form 5006						
4 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify):						
5 Totals						

Enter total of column (g) in Schedule E (Form 1040), Part II, Column (d). (Note: Enter on same line used for line 22.)

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Form **1065**
Department of the Treasury
Internal Revenue Service

U.S. Partnership Return of Income

FOR CALENDAR YEAR 1972 or other taxable year beginning , 1972, and ending , 19

1972

A Principal business activity (See page 6 of instructions)

B Principal product or service (See page 6 of instructions)

C Enter total assets from line 13, column (D), Schedule L
$

Name

Number and street

City or town, State, and ZIP code

D Employer identification No.

E Business Code No. (See page 6 of instructions)

F County in which located

G Date business commenced

H Is this business located within the boundaries of the city, town, etc., indicated? ☐ Yes ☐ No

I Was this partnership in business at the end of 1972? ☐ Yes ☐ No

J How many months in 1972 was this partnership in business? ►

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see Instruction Q.

INCOME	1a Gross receipts or sales $ 1b Less returns and allowances $ Balance ►	1c	
	2 Less: Cost of goods sold (line 34, Schedule A) and/or operations (attach schedule)	2	
	3 Gross profit	3	
	4 Ordinary income (loss) from other partnerships, syndicates, etc. (attach statement)	4	
	5 Nonqualifying dividends (attach list—see Instruction 5)	5	
	6 Interest	6	
	7 Rents (Schedule H)	7	
	8 Royalties (attach schedule)	8	
	9 Net farm profit (loss) (attach Schedule F (Form 1040))	9	
	10 Net ordinary gain (loss) (line 9, Form 4797)	10	
	11 Other income (attach schedule)	11	
	12 TOTAL income (lines 3 through 11)	12	
DEDUCTIONS	13 Salaries and wages (other than to partners)	13	
	14 Payments to partners—Salaries and interest	14	
	15 Rent	15	
	16 Interest (attach schedule)	16	
	17 Taxes (attach schedule)	17	
	18 Bad debts (Schedule I if reserve method is used)	18	
	19 Repairs	19	
	20 Depreciation (Schedule J)	20	
	21 Amortization (attach schedule)	21	
	22 Depletion (attach schedule)	22	
	23a Retirement plans, etc. (other than contributions made on partners' behalf—see Instruction 23a)	23a	
	23b Employee benefit programs (see Instruction 23b)	23b	
	24 Other deductions (attach schedule)	24	
	25 TOTAL deductions (lines 13 through 24)	25	
	26 Ordinary income (loss) (line 12 less line 25) (see General Instruction G)	26	

Schedule A—COST OF GOODS SOLD (See Instruction 2)

27 Inventory at beginning of year (if different from last year's closing inventory, attach explanation)	27	
28a Purchases $ 28b Less cost of items withdrawn for personal use $ Balance ►	28c	
29 Cost of labor	29	
30 Material and supplies	30	
31 Other costs (attach schedule)	31	
32 Total of lines 27 through 31	32	
33 Less: Inventory at end of year	33	
34 Cost of goods sold. Enter here and on line 2, above	34	

Method of inventory valuation ►

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

► Signature of partner or member Date

► Signature of preparer other than partner or member Preparer's address Emp. Identif. or Soc. Sec. No. Date

Note: Any items specially allocated to the partners should be entered in line 16 of Schedule K instead of being reflected in the numbered lines of page 1 or Schedules D through J. (See General Instruction O)

Schedule D—CAPITAL GAINS AND LOSSES (See Instructions for Schedule D)

Part I Short-term capital gains and losses—assets held 6 months or less

	a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis and expense of sale	f. Gain or (loss) (d less e)
1						

2 Enter your share of net short-term gain or (loss), including specially allocated items, from other partnerships and from fiduciaries

3 Net short-term gain or (loss) from lines 1 and 2. Enter here and on line 4, Schedule K of Form 1065

Part II Long-term capital gains and losses—assets held more than 6 months

4						

5 Enter your share of net long-term gain or (loss), including specially allocated items, from other partnerships and from fiduciaries

6 Capital gain distributions

7 Net long-term gain or (loss) from lines 4, 5, and 6. Enter here and on line 5, Schedule K of Form 1065

Schedule H—INCOME FROM RENTS

a. Kind and location of property	b. Amount of rent	c. Depreciation (explain in Schedule J)	d. Repairs (attach schedule)	e. Other expenses (attach schedule)
1 Totals				

2 Net income (loss) (column b less sum of columns c, d, and e). Enter here and on page 1, line 7

Schedule I—BAD DEBTS (See Instruction 18)

a. Year	b. Trade notes and accounts receivable outstanding at end of year	c. Sales on account	Amount added to reserve: d. Current year's provision	e. Recoveries	f. Amount charged against reserve	g. Reserve for bad debts at end of year
1967						
1968						
1969						
1970						
1971						
1972						

Schedule J—DEPRECIATION (See Instruction 20) Note. If depreciation is computed by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). Except as otherwise expressly provided in income tax regulations sections 1.167(a)-11(b)(5)(ii) and 1.167(a)-12, the provisions of Revenue Procedures 62-21 and 65-13 are not applicable for taxable years ending after December 31, 1970. IF YOU NEED MORE SPACE, USE FORM 4562

Check box if you made an election this taxable year to use ☐ Class Life (ADR) System and/or ☐ Guideline Class Life System

	a. Group and guideline class or description of property	b. Date acquired	c. Cost or other basis	d. Depreciation allowed or allowable in prior years	e. Method of computing depreciation	f. Life or rate	g. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below). (Enter here and on line 2 of Schedule K) ►							
2 Depreciation from Form 4832							
3 Depreciation from Form 5006							
4 Other depreciation:							
Buildings							
Furniture and fixtures							
Transportation equipment							
Machinery and other equipment							
Other (specify)							
5 Totals							

6 Less amount of depreciation claimed in Schedules A and H

7 Balance—Enter here and on page 1, line 20

SUMMARY OF DEPRECIATION (Other than Additional First-Year Depreciation)

	Straight line	Declining balance	Sum of the years-digits	Units of production	Other (specify)	Total
1 Depr. from Form 4832						
2 Depr. from Form 5006						
3 Other						

Form 1065 (1972) Page 3

Schedule K—PARTNER'S SHARES OF INCOME, CREDITS, DEDUCTIONS, ETC.

Enter the total distributive amount for each applicable item listed below. Note: Each partner's distributive share of partnership items will be entered on Schedule K–1.

List the number of partners in the partnership . . . . . .

Partnership's distributive share items	Total
1 Salary, interest, and ordinary income (loss) (total of lines 14 and 26, page 1)	
2 Additional first year depreciation (line 1, Schedule J)	
3 Dividends qualifying for exclusion (attach list)	
4 Net short term capital gain (loss) (line 3, Schedule D)	
5 Net long term capital gain (loss) (line 7, Schedule D)*	
6 Net gain (loss) from involuntary conversions due to casualty and theft under section 1231 (line 2, Form 4797)	
7 Net gain (loss) from sale or exchange of property used in trade or business and certain involuntary conversions under section 1231 (line 4, Form 4797)	
8 Net earnings from self-employment (line 9, Schedule N)	
9 Contributions (attach list)	
10 Expense account allowance	
11 Foreign taxes (attach schedule)	
12 Taxes paid by regulated investment companies on undistributed capital gains (attach schedule)	
13 Payments by partnership to retirement plan on behalf of partners	
14 Investment in property:	
Property — Life years	
New property (enter basis): (a) 3 or more but less than 5	
(b) 5 or more but less than 7	
(c) 7 or more	
Used property (enter cost): (d) 3 or more but less than 5	
(e) 5 or more but less than 7	
(f) 7 or more	
15 Other (specify)	
16 Specially allocated items (attach schedule):	
(a) Short-term capital gain (loss)	
(b) Long-term capital gain (loss)*	
(c) Ordinary gain (loss)	
(d) Other	
17 Tax preference items:	
(a) Accelerated depreciation on real property	
1. Low-income rental housing (section 167(k))	
2. Other real property	
(b) Accelerated depreciation on personal property subject to a net lease	
(c) Amortization of certified pollution control facilities	
(d) Amortization of railroad rolling stock	
(e) Amortization of on-the-job training facilities	
(f) Amortization of child care facilities	
(g) Reserves for losses on bad debts of financial institutions	
(h) Depletion	
(i) Capital gains (losses):	
1. Short-term (total of lines 4 and 16(a))	
2. Long-term (total of lines 5 and 16(b))	

*Each partner must be notified as to the amount of his distributive share of long-term capital gains that may qualify as "subsection (d) gains," see section 1201(d).

Form 1065 (1972) Schedule L—BALANCE SHEETS (See General Instruction J) Page 4

ASSETS	Beginning of taxable year (A) Amount	(B) Total	End of taxable year (C) Amount	(D) Total
1 Cash				
2 Trade notes and accounts receivable				
(a) Less allowance for bad debts				
3 Inventories				
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)				
6 Mortgage and real estate loans				
7 Other investments (attach schedule)				
8 Buildings and other fixed depreciable assets				
(a) Less accumulated depreciation				
9 Depletable assets				
(a) Less accumulated depletion				
10 Land (net of any amortization)				
11 Intangible assets (amortizable only)				
(a) Less accumulated amortization				
12 Other assets (attach schedule)				
13 Total assets				
LIABILITIES AND CAPITAL				
14 Accounts payable				
15 Mortgages, notes, and bonds payable in less than 1 year				
16 Other current liabilities (attach schedule)				
17 Mortgages, notes, and bonds payable in 1 year or more				
18 Other liabilities (attach schedule)				
19 Partners' capital accounts				
20 Total liabilities and capital				

Schedule M—RECONCILIATION OF PARTNERS' CAPITAL ACCOUNTS (See Instruction for Schedule M)

Partner	a. Capital account at beginning of year	b. Capital contributed during year	c. Ordinary income (loss) from line 26, page 1	d. Income not included in column c plus non-taxable income	e. Losses not included in column c, plus unallowable deductions	f. Withdrawals and distributions	g. Capital account at end of year
A.							
B.							
C.							
D.							
Totals							

Schedule N—COMPUTATION OF NET EARNINGS FROM SELF-EMPLOYMENT (See Instruction for Schedule N)

1 Ordinary income (line 26, page 1)		
2 Add: Payments to partners—salaries and interest (line 14, page 1)		
3 Net ordinary loss (line 10, page 1)		
4 Total		
5 Less: Nonqualifying dividends (line 5, page 1)		
6 Interest (see instruction for Schedule N)		
7 Net rentals from real estate (see instruction for Schedule N)		
8 Net ordinary gain (line 10, page 1)		
9 Net earnings from self-employment. Enter on line 8, Schedule K		

	Yes	No
K Did the partnership, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country? If "Yes," attach Form 4683. (For definitions, see Form 4683.)		
L Was there any substantial change in the manner of determining quantities, costs or valuations between the opening and closing inventories? If "Yes," attach explanation.		
M Were you liable for filing Form 1096 for 1972? If "Yes," where filed? ►		
N Is any member of the partnership related by blood or marriage to any other member?		

	Yes	No
O Is any member of the partnership a trust for the benefit of any person related by blood or marriage to any other member?		
P Did the partnership, during the taxable year, have any contracts or subcontracts subject to the Renegotiation Act of 1951? If "Yes," see General Instruction P and enter appropriate amount here ► $		
Q Did you claim a deduction for expenses connected with:		
(1) Employee or family vacations not reported on Form W–2?		
(2) Entertainment facility (boat, resort, ranch, etc.)?		
(3) Employees' families at conventions or meetings?		
(4) Living accommodations (except employees on business)?		

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1972 Department of the Treasury Internal Revenue Service

Instructions for Form 1065 U.S. Partnership Return

The term "partnership" includes a limited partnership, syndicate, group, pool, joint venture, or other unincorporated organization, through or by means of which any business, financial operation, or venture is carried on, and which is not, within the meaning of the Internal Revenue Code, a corporation, trust, estate, or a sole proprietorship. The term "partner" means a member of a partnership.

(References are to the Internal Revenue Code)

General Instructions

A. Who must file.—Every partnership (see general instruction K(1) for exceptions) engaged in trade or business, or having income from sources within the United States shall file Form 1065, whether or not its principal place of business is outside of the United States, and whether or not all of its members are nonresident aliens. If the return is filed for a syndicate, pool, joint venture, or similar group, a copy of the agreement and all amendments should be attached to the return, unless a copy has been previously filed.

Only one return is required to be filed for each partnership. Each copy of the partnership return that is furnished to an individual partner should be clearly identified as "duplicate copy."

B. Time and place for filing.—A resident partnership must file Form 1065 on or before the 15th day of the 4th month following the close of the taxable year. A foreign partnership in which all the partners are nonresident aliens must file the return on or before the 15th day of the 6th month following the close of the taxable year.

If the partnership's principal place of business or principal office or agency is located in	Use this address
New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Internal Revenue Service Center 1040 Waverly Avenue Holtsville, New York 11799
New York (all other counties), Connecticut, Maine Massachusetts, New Hampshire, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Mass 01812
Alabama, Florida, Georgia Mississippi, South Carolina	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Michigan, Ohio	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana Nebraska, Nevada, North Dakota, Oregon South Dakota, Utah, Washington, Wyoming	Internal Revenue Service Center 1160 West 1200 So. Street Ogden, Utah 84405
Illinois, Iowa, Missouri, Wisconsin	Internal Revenue Service Center 2306 East Bannister Road Kansas City, Missouri 64170
California, Hawaii	Internal Revenue Service Center 5045 East Butler Avenue Fresno, California 93730
Indiana, Kentucky North Carolina, Tennessee, Virginia, West Virginia	Internal Revenue Service Center 3131 Democrat Road Memphis, Tenn 38110
Delaware, District of Columbia, Maryland, Pennsylvania	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa 19155

A partnership without a principal office or agency or principal place of business in the United States must file the return with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.

C. Period to be covered by return.—The return shall be filed for the calendar year 1972 or other taxable year beginning in 1972. A partnership's taxable year shall be determined as though the partnership were a taxpayer.

D. Change in, or adoption of, accounting period.—A change by any partnership from one taxable year to another, or a new partnership's adoption of an initial taxable year, must meet the provisions of section 706(b). A change by a principal partner from one taxable year to another must meet the provisions of sections 706(b) and 442. A principal partner is one who has an interest of 5 percent or more in the partnership profits or capital.

For the taxable years of partnerships resulting from a merger or division of other partnerships, see sections 706(b) and 708(b)(2).

E. Signature.—The return must be signed by one partner. If a receiver, trustee in bankruptcy, or assignee is in control of the property or business of the organization, he must sign the return.

Any person(s), firm, or corporation who prepares a partnership return for compensation must also sign to verify the return. However, a verifying signature is not required if the return is prepared by a regular, full-time employee of the partnership, such as a clerk, secretary or bookkeeper. If a firm or corporation prepares the return, it should be signed in the name of the firm or corporation.

F. Penalties.—Severe penalties are provided by law for willful failure to make and file a return on time and for willful attempt to evade or defeat payment of any tax due.

G. Accounting methods.—Ordinary income shall be computed by the accounting method regularly used in maintaining the partnership's books and records. In all cases the method adopted should clearly reflect income. (See section 446.) Unless the law specifically permits, a taxpayer may not change the method of accounting used to report income in prior years (for income as a whole or for any material item) without first securing consent on Form 3115, Application for Change in Accounting Method.

Rounding off to whole-dollar amounts.—The money items on your return and accompanying schedules may be shown as whole-dollar amounts by eliminating any amount less than 50 cents and increasing any amount from 50 cents through 99 cents to the next higher dollar.

H. Items exempt from tax.—Items exempt from tax are listed in sections 101 through 122. For example:

(1) *Interest on governmental obligations.*—The interest on obligations of a State or a possession of the United States, or any of their political subdivisions or of the District of Columbia is exempt subject to certain exceptions described in section 103.

(2) *Proceeds of insurance policies.*—In general, the proceeds of life insurance policies paid to the partnership by reason of the death of a partner are exempt. If any part of the proceeds is held by the insurer under an agreement to pay interest, the interest is taxable.

(3) *Income from improvements by lessee.*—Income, other than rent, derived by a lessor of real property upon the termination of a lease, representing the value of such property attributable to buildings erected or other improvements made by the lessee, is excludable unless it represents a liquidation in kind of lease rentals.

I. Information returns.—Every partnership making payments in the course of its trade or business during the calendar year of interest (other than under the $10 rule), rents, commissions, or other fixed or determinable income aggregating $600 or more, shall file information returns.

For example, if the partnership makes payments of interest aggregating $10 or more on bank deposits, corporate bonds, stockholder's accounts, and savings and loan association accounts, it shall file Form 1099–INT.

Form 1096 must be used to summarize and transmit information returns to an Internal Revenue Service Center. For more information about filing information returns and exceptions, see the instructions for Form 1096.

J. Balance sheets.—The balance sheets of the partnership must be completed. These balance sheets, Schedule L, should agree with the books of account. Otherwise, any differences should be explained in an attached statement. Partnerships reporting to the Interstate Commerce Commission or to any national, State, municipal, or other public officer, may submit, instead of Schedule L, copies of their balance sheets prescribed by the Commission or State or municipal authorities, as of the beginning and end of the taxable year.

K. Elections.—(1) An unincorporated organization qualifying under section 761(a) as an investing partnership or as participating in the joint production, extraction, or use of property under an operating agreement, may elect to be excluded from treatment as a partnership under section 1.761 of the Regulations. The unincorporated organization may make the election in a statement attached to Form 1065 for the first year for which an election to be excluded is desired. For more detailed information, see section 1.761 of the Regulations.

(2) Generally, the partnership shall make the elections affecting the computation of taxable income derived from partnership oparations. Examples of such elections are the method of accounting employed, methods of depreciation, etc. However, certain elections are made by a partner separately on his individual income tax return rather than by the partnership. These elections are made under section 901, relating to foreign tax credit, section 617, relating to deduction and recapture of certain mining exploration expenditures, paid or incurred, under section 57(c), relating to definition of net lease, and under section 163(d), relating to limitation on interest on investment indebtedness.

(3) Information about elections affecting the basis of partnership property, the basis of partners' interests, and the distribution of property and other elections, may be found under the applicable sections of chapter 1, subchapter K of the Code and the Regulations.

L. Section 702(a) items.—Each partner is required by the Code to take into account separately his distributive share of certain specific items enumerated in the Code as follows (1) gains and losses from sales and exchanges of capital assets held for not more than six months, (2) gains and losses from sales and exchanges of capital assets held for more than six months, (3) gains and losses from sales and exchanges of property described in section 1231; (4) charitable contributions; (5) qualifying dividends; (6) taxes described in section 901, (7) other items of income, gain, loss, deduction, or credit, to the extent provided by Regulations (see instructions for Schedule K); and (8) taxable income or loss (ordinary income) exclusive of items 1 through 7, above.

M. Distribution of unrealized receivables and inventory items.—If a partner receives a distribution of unrealized receivables or substantially appreciated inventory items in exchange for all or part of his interest in other partnership property (including money), the transaction is treated as a sale or exchange of such property between the distributee partner and the partnership. The gain realized by the partnership is treated as ordinary income. In computing the partners' distributive shares of such ordinary income, it shall be allocated only to partners other than the distributee and separately taken into account under section 702(a)(8). See section 751 and related Regulations.

N. Net operating loss deduction.—The benefit of the deduction for net operating losses provided by section 172 shall not be allowed to a partnership. In computing his own net operating loss or his own taxable income for any taxable year for the purposes of the computation required by section 172, however, a partner shall take into account his share of the income and losses of the partnership, subject to the limitation of section 704(d). The net operating loss deduction shall not be allowed in computing the net earnings from self employment.

O. Specially allocated items.—Distributive shares of items of income, gain, loss, deduction, or credit are to be allocated among the partners under the partnership agreement for sharing income or loss generally. However, where the partners agree, specified items may be allocated among them in a different ratio than that for sharing income or loss generally and such allocations may be recognized in accordance with the provisions of section 704. For instance, if the net income exclusive of specially allocated items is divided evenly among three partners but some special items are allocated 50 percent to one, 30 percent to another, and 20 percent to the third partner, the special items should be reported in line 16 of Schedule K instead of in the other numbered lines on page 1.

P. Information regarding renegotiable contracts.—If during the taxable year the partnership had contracts or subcontracts subject to the Renegotiation Act, it shall, in answer to question P, page 4, state the actual or, if not accurately determinable, the best estimate of the aggregate gross dollar amount billed during the current taxable year under all contracts and subcontracts.

Q. Attachments.—You may use attachments in the preparation of your return if the lines on the form schedules are insufficient for your needs. The attachments must contain all required information, follow the format of the official schedules, and must be attached to the return in the same sequence as the schedules appear on the official forms. If an attachment is used in place of a schedule having a summary line on page 1 of the form, the total need not be entered on the official schedule, but must be entered on page 1.

Specific Instructions

These instructions correspond with line numbers on the first page of the return, and with schedules appearing on its other pages.

1. Gross receipts.—Enter gross receipts or sales from all business operations except those required to be reported in lines 4 through 11.

Installment sales.—If, under section 453, the installment method is used, attach a schedule showing separately for the current year and the three preceding years the following: (a) gross sales; (b) cost of goods sold, (c) gross profits, (d) percentage of gross profits to gross sales; (e) amount collected; and (f) gross profit on amount collected.

Farmer's income schedule.—For farm income, attach Schedule F (Form 1040) (See instruction 9.)

2. Cost of goods sold (Schedule A).—If the production, manufacture, purchase, or sale of merchandise is an income producing factor in the trade or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year and may be valued at (a) cost, (b) cost or market, whichever is lower, or (c) any other method approved by the Commissioner. The method of valuing inventory adopted for the first year is controlling, and a change can be made only after permission is secured from the Commissioner. Application to change must be made on Form 3115 and filed with the Commissioner within 180 days after the beginning of the taxable year in which it is desired to make the change.

If the partnership wants to adopt the LIFO inventory method provided in section 472, it must file application to do so on Form 970.

Items withdrawn from inventory or purchases for the personal use of individual partners should not be included as part of the cost of goods sold, but should be accounted for in Schedule M.

Cost of operations (where inventories are not an income-determining factor).—If the amount entered on line 2 includes an amount applicable to cost of operations, attach a schedule showing (a) salaries and wages and (b) other costs in detail.

4. Ordinary income (loss) from other partnerships, syndicates, etc.—Where one partnership, (partnership A) is a partner in another partnership (partnership B), partnership A will enter on this line its distributive share of ordinary income (loss) from B. If the distributive share is a loss, it must be limited to the amount of the adjusted basis of A's interest in partnership B as of the end of partnership B's year in which the loss occurred. If A's taxable year does not coincide with the annual accounting period of partnership B, include in A's return the distributive share of the ordinary income (loss) for the accounting period of partnership B ending within the period for which the return of A is filed.

Partnership A will consider its distributive share of other items (see general instruction L (1) through (7)) from partnership B as if such items were realized directly from the source from which realized by partnership B or incurred in the same manner as incurred by partnership B. For example, partnership A's distributive share of partnership B's capital gains or (losses) should be reported in lines 2 and 5 of Schedule D (Form 1065). As another example, partnership A's distributive share of partnership B's specially allocated ordinary gains or (losses) should be entered in line 8, Form 4797.

Attach a copy of partnership B's return to partnership A's original return.

5. Nonqualifying dividends. Nonqualifying dividends are taxable dividends which are included in ordinary income and for which the individual partner is NOT entitled to an exclusion. Such dividends are derived from the following sources:

(a) Corporations organized under the China Trade Act (section 941);

(b) Corporations which, for the taxable year of the corporation in which the distribution is made, or for the next preceding taxable year of the corporation, are—

(i) exempt from tax under section 501 (charitable, etc., organizations) or section 521 (farmers cooperatives), or

(ii) corporations to which section 931 (income from sources within possessions of the United States) applies;

(c) Mutual savings banks, cooperative banks, domestic building and loan associations, domestic savings and loan associations, Federal savings and loan associations, on deposits or withdrawable accounts. Dividends from these organizations must be reported as interest.

(d) Regulated investment companies, except to the extent designated by the company to be taken into account as a dividend for these purposes.

(e) Certain real estate investment trusts under sections 856 to 858.

(f) Foreign corporations, including your share from a controlled foreign corporation.

Qualifying dividends are taxable dividends received from domestic corporations and not listed above. See instructions for line 3, Schedule K.

6. Interest.—Enter total interest from all sources except (a) interest exempt from tax; (b) interest on tax-free covenant bonds.

8. Royalties.—Enter net income (loss) as shown on the detailed schedule to be attached to the return.

9. Net farm profit (loss).—Enter the net profit (loss) from Schedule F (Form 1040). Do NOT include in this line any amounts reported in Schedule K (Form 1065)

11. Other income.—Enter any other taxable income and explain its nature in an attached schedule, except those items requiring separate computation (see general instruction L (1) through (7)) which are required to be reported in Schedule K (See instructions for Schedule K) Include taxable income from annuities and insurance proceeds.

Deductions

Note: That portion of wage, salary, rent and price payments in excess of amount permitted under Executive Order 11640, issued pursuant to the authority of the Economic Stabilization Act of 1970, as amended, is not deductible as a business expense under section 162(c)(2). (Revenue Ruling 72–236.)

13. Salaries and wages.—Enter all salaries and wages not included as a deduction in line 29, except salaries to partners.

14. Payments to partners—salaries and interest (guaranteed payments).—In computing ordinary income, a deduction may be taken for payments to a partner for services or the use of capital where such payments are determined without regard to the income of the partnership. Do not include distributive shares of partnership profits. Allocate to the appropriate partners in line 1, Schedule K–1 (Form 1065).

15. Rent.—Enter rent on business property but do not deduct rent for a dwelling occupied by any partner for personal use

16. Interest.—Enter interest on business indebtedness (exclude interest that the partnership paid or accrued on indebtedness incurred to purchase or carry property held for investment, see Schedule K instructions, line 15(e)). Amounts paid by a partnership to a partner for the use of capital should be entered on line 14 However, amounts paid as interest by a partnership to a partner as a result of a transaction in which the partner acts in a capacity other than as a partner should be entered on this line (The limitations on deductions for unpaid interest are given in section 267.)

17. Taxes.—Enter taxes paid on business property or incurred for carrying on business if not reflected in cost of goods sold Federal import duties and Federal excise and stamp taxes are deductible only if paid or incurred in carrying on a trade or business, or in the production or collection of income, or for the management, conservation, or maintenance of property held for the production of income. Do not deduct taxes assessed against local benefits tending to increase the value of the property assessed, as for paving, etc.; Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; or taxes reported in Schedule K.

18. Bad debts.—Bad debts may be deducted—(a) when they become wholly or partially worthless, or (b) by reasonable addition to a reserve for bad debts. A partnership filing a first return may select either method, and that method must be followed for subsequent years unless permission is granted to change to the other method. Application to change must be made on Form 3115 within 180 days after the beginning of the taxable year for which it is desired to make the change. (See 1065 instructions for Schedule D on page 4 regarding nonbusiness debts)

19. Repairs.—Enter the cost of incidental repairs, etc., which do not add to the value or appreciably prolong the life of the property repaired. Expenditures for new buildings, machinery, or for permanent improvements or betterments which increase the value of the property are chargeable to capital accounts.

Include in this deduction the total amount of repairs from Form 4832.

20. Depreciation.—A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business or of property held by the taxpayer for the production of income shall be allowed as a depreciation deduction. (Section 167.) The allowance does not apply to inventories or stock in trade nor to land apart from the improvements or physical developments added to it. Depreciation on leasehold improvements, patents, and copyrights shall be included in Schedule J

Adjustments to basis of property:

(a) *Additional first-year depreciation.*—If a taxpayer elects to claim the additional first-year allowance under section 179, the basis of the property must be adjusted for the amount of the deduction so claimed.

(b) *Salvage value.*—Salvage value must be taken into account in determining the depreciation deduction except under the declining balance method, Class Life (ADR) System, or Guideline Class Life System. In computing the basis on which depreciation may be taken for personal property other than livestock, you need not take into account salvage value that does not exceed 10 percent of the cost or other basis of the property. If the salvage value exceeds 10 percent, only the excess need be taken into account. These provisions apply to property acquired after October 16, 1962, having a useful life of three years or more (See section 167(f).)

Depreciation Methods

The various methods of depreciation which may be used are:

(a) *Straight line.*—To compute the deduction, add the cost of improvements to the cost (or other basis) of the property and deduct the total depreciation allowed or allowable in prior years. Divide the result by the number of years of useful life remaining to the asset The quotient is the depreciation deduction.

(b) *Declining balance.*—A uniform rate is applied each year to the remaining cost or other basis of property determined at the beginning of such year without adjustment for salvage value. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one half times the applicable straight-line rate.

(c) *Special rules for new assets.*—The cost or other basis of a new asset may also be depreciated under any of the following methods provided the asset is tangible, has an estimated useful life of three years or more, and its original use commenced with the partnership.

(i) *Declining balance.*—This method may be used with a rate not in excess of twice the applicable straight-line rate.

(ii) *Sum of the years-digits.*—The deduction for each year is computed by multiplying the cost or other basis of the asset by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a five year life, this sum would be 15 (5+4+3+2+1). For the first year, five-fifteenths of the cost would be allowable, for the second year, four-fifteenths; etc.

(iii) *Other methods.*—A partnership may use any consistent method that does not result in accumulated allowances at the end of any year greater than the total of the accumulated allowances which would have resulted from the use of the 200 percent declining balance method. This limitation applies only during the first two-thirds of the useful life of the property.

(d) *Additional first-year depreciation.*—A partnership may elect to write off part of the cost of its tangible depreciable personal property, which has a useful life of at least six years from the date of acquisition. The allowance is in addition to regular depreciation allowable on the balance of the basis of the asset and is deductible in the first year in which the regular depreciation deduction is allowable with respect to the property.

The amount that may be written off is up to 20 percent of the cost of the property (before making any adjustment to the basis for salvage value), but the deduction for each partner may not exceed $2,000 ($4,000 if married and filing a joint return). For example, a partnership consisting of A and B, purchased an asset which cost $100,000. Each partner is married and each is filing a joint return. The profit and loss sharing ratio is 50 percent to each. The total that may be written off is $8,000 (20 percent of $100,000 limited to $4,000 for each partner). If the asset had been purchased for $30,000, and the profit and loss ratio had been 90 percent to A and 10 percent to B, the total that could be written off would be $4,600 (20 percent of $30,000, limited to $4,600)—$4,000 for A (90 percent of $30,000 × 20 percent, limited to $4,000) and $600 for B (10 percent of $30,000 × 20 percent).

The total amount of additional first-year depreciation must be shown in line 1 of Schedule J and line 2 of Schedule K, and allocated to each partner in Schedule K–1 (Form 1065), line 2.

Do not deduct additional first-year depreciation on page 1 of Form 1065.

(e) *New section 1250 property.*—The double declining balance and sum of the years-digits methods may not be used except for (1) new residential rental property (from which at least 80 percent of the gross rental income is derived from rental or residential units), (2) other new real property acquired before July 25, 1969, and (3) new real property acquired after July 24, 1969, if construction, acquisition, or permanent financing arrangements under a binding written contract were entered into before July 25, 1969 Other new real property acquired after July 24, 1969, may be depreciated only under the straight-line or 150 percent declining balance methods. (See section 167(j).)

(f) *Used section 1250 property.*—Used residential rental property acquired after July 24, 1969, with a useful life of 20 years or more, may be depreciated under the 125 percent declining balance method. In the case of used real property acquired after July 24, 1969, where construction, acquisition, or permanent financing arrangements under a binding written contract were entered into before July 25, 1969, depreciation is limited to the 150 percent declining balance method Other used real property acquired after July 24, 1969, may be depreciated only under the straight-line method. (See section 167(j).)

(g) *Rehabilitation expenditures for low-income rental housing.*—An election may be made to depreciate property attributable to rehabilitation expenditures for low-income rental housing incurred after July 24, 1969 Such depreciation may be claimed under the straight-line method using a useful life of 60 months For details see section 167(k).

Class Life (ADR) System and Guideline Class Life System.—If depreciation is figured by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). Except as otherwise expressly provided in income tax regulations sections 1.167(a)–11(b)(5)(vi) and 1.167(a)–12, the provisions of Revenue Procedures 62–21 and 65–13 are not applicable for taxable years ending after December 31, 1970. For more information, get Instructions for Form 4832, Form 5006, and Publication 534, Tax Information on Depreciation.

21. Amortization.—If the partnership elects the deduction for amortization of certain expenditures relating to research and experiment (section 174), trademark and trade name expenditures (section 177), exploration (paid or incurred before September 13, 1966) (section 615), and development (section 616), a statement of the pertinent facts should be filed with the return. Do not enter the deductions for amortization of bond premium on this line but include it in line 24

See section 169 for conditions under which the cost of certified pollution control facilities may be amortized over a five year period.

Also see section 188 for conditions under which the cost of certain expenditures for on-the-job training and child care facilities may be amortized over a period of 60 months.

For details which must be furnished in the statements of election required by these sections, consult your District Director.

22. Depletion.—If a deduction is claimed for timber depletion, attach Form T.

23(a). Retirement plans, etc.—Enter deductible contributions made by the partnership for its common-law employees under a qualified pension, profit-sharing, annuity, or bond purchase plan, and compensation under any other deferred payment plan.

Note: Every employer who has adopted a pension, profit-sharing, or other funded deferred compensation plan, regardless of whether or not the plan is qualified under the Internal Revenue Code or whether a deduction is claimed for the current taxable year, must file Form 4848 for all plans adopted In general, Form 4848 is to be filed on or before the 15th day of the 5th month following the close of the taxable year

23(b). Employee benefit programs.—Enter the amount of the partnership's contributions to employee benefit programs for common-law employees that are not an incidental part of retirement plans included on line 23(a) Contributions to employee benefit programs that are to be reported on this line include insurance, health and welfare programs

24. Other deductions.—Enter any other authorized deductions for which no space is provided elsewhere on page 1 of the return, exclusive of those items requiring separate computation (see general instruction L (1) through (7)) which are required to be reported in Schedule K Do not deduct losses incurred in transactions which were neither connected with the trade or business nor entered into for profit. No deduction is allowable for the amount of any item or part of it allocable to a class of exempt income, other than the allowable portion attributable to wholly exempt interest income items directly attributable to such exempt income shall be allocated to it, and items directly attributable to any class of taxable income shall be allocated to that taxable income. If an item is attributable both to taxable income and exempt income, a reasonable proportion of it, shall be allocated to each.

A partnership receiving any exempt income other than interest, or holding any property or engaging in any activity the income from which is exempt, shall submit as a part of its return an itemized statement showing (a) the amount of each class of exempt income, and (b) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

Schedule D.—Capital gains and losses.—This schedule provides for the reporting of sales or exchanges of capital assets. Every sale or exchange of property must be reported in detail even though no gain or loss is indicated. Exceptions are specially allocated gains and losses which are entered in line 16 of Schedule K and are shown in a separate schedule attached to Form 1065. (See Schedule K instructions for line 16.)

For reporting sales or exchanges of property other than capital assets including the sale or exchange of property used in the trade or business and involuntary conversions (section 1231) see Form 4797 and related instructions.

Basis.—In most cases the basis of property is its cost to the partnership. However, if the property was acquired by gift, inheritance, or in some other manner, a basis other than cost must be used. If the amount shown as the basis is other than cost, full details must be given.

"Capital assets" defined.—The term "capital assets" means property held by the partnership (whether or not connected with the trade or business) but does NOT include—

(a) stock in trade or other property of a kind properly includible in the inventory if on hand at the close of the taxable year,

(b) property held by the partnership primarily for sale to customers in the ordinary course of the trade or business,

(c) property used in the trade or business of a character which is subject to the allowance for depreciation provided in section 167,

(d) real property used in the trade or business of the partnership,

(e) certain Government obligations issued on or after March 1, 1941, at a discount, payable without interest and maturing at a fixed date not exceeding 1 year from date of issue,

(f) certain copyrights, literary, musical, or artistic compositions, letters or memorandums, or similar property; or

(g) accounts and notes receivable acquired in the ordinary course of trade or business for services rendered or from the sale of property referred to in (a) or (b) above.

As to (b) above, the law allows dealers in securities capital gain or loss treatment on certain securities which were clearly identified as being held for investment Also certain real property subdivided for sale may be treated as a capital asset. Sections 1236 and 1237

Capital gain distributions.—Report on line 6 as long term capital gains any amounts which a regulated investment company advises you, as a shareholder, are (a) a capital gain dividend, or (b) the partnership's share of the company's undistributed capital gains (See line 12 of instructions for Schedule K, Form 1065.)

Losses on securities becoming worthless.—If any securities become worthless during the taxable year and are capital assets, the loss shall be considered as a loss from the sale or exchange of capital assets as of the last day of such taxable year.

Nonbusiness debts.—If a debt, such as a personal loan, becomes totally worthless within the taxable year, the loss shall be considered a loss from the sale or exchange, during the taxable year, of a capital asset held for not more than 6 months Enter on line 1 such loss in column (f) and describe in column (a). This does not apply to: (a) a debt evidenced by a corporate security with interest coupons or in registered form and (b) a debt acquired in the trade or business

Collapsible corporations.—Gain from the sale or exchange of stock in a collapsible corporation is not a capital gain. Section 341

"Wash sales" losses.—Losses from the sale or other disposition of stock or securities are not deductible (unless sustained in connection with the partnership trade or business) if, within 30 days before or after the date of sale or other disposition, the partnership has acquired (by purchase or by an exchange upon which the entire amount of gain or loss was recognized by law) or has entered into a contract or option to acquire, substantially identical stocks or securities

Installment sales.—If you sold personal property for more than $1,000 or real property regardless of amount, you may be eligible to report any gain under the installment method if (1) there are no payments in the year of sale or (2) the payments in the year of sale do not

exceed 30% of the selling price. (See section 453.) Such sales must provide for 1 or more payments in each of 2 or more taxable years

For treatment of a portion of payments as "unstated interest" on deferred payment sales, see section 483

Schedule K—Partners' shares of income, credits, deductions, etc.—This schedule should show complete information for all the persons who were members of the partnership, syndicate, group, etc, during any portion of the taxable year. Although the partnership is not subject to income tax, the members are liable for income tax in their separate capacities and are taxable upon their distributive shares of the income of the partnership, whether distributed or not, and each is required to include his share in his return.

A partner may not claim on his separate return a distributive share of loss from a partnership to the extent any such loss exceeds the basis of his interest in the partnership. The excess of such loss may be claimed for later years to the extent that the basis for the partner's interest is increased above zero

Each partner should be advised by the partnership on Schedule K–1 (Form 1065) of his share of the income, deductions, credits, etc, as shown in Schedule K (lines 1 to 17 inclusive).

Line 3.—Enter the dividends received from domestic corporations, to which the partner is entitled to an exclusion (section 116) on his individual income tax return. (See instruction 5.)

Line 9 —Enter contributions paid by the partnership within the partnership's taxable year (An itemized list of the partnership's charitable contributions must also be submitted.)

Line 10.—EXPENSE ACCOUNT ALLOWANCE.—Expense account allowance means (*a*) amounts other than compensation received as advances or reimbursements, and (*b*) amounts paid by or for the partnership for expenses incurred by or on behalf of a partner, including all amounts charged through any type of credit card

It does not include amounts paid for (*i*) the purchase of goods for resale or use in the business, and (*ii*) incidental expenses, such as the purchase of office supplies for the partnership, or local transportation in connection with an errand The partnership should maintain records to substantiate travel and entertainment expenditures

Complete Schedule K–1 (Form 1065), line 10, for the 25 highest paid partners, including limited partners To determine the partners the information is required for, all allowances including such expense account allowances and the partner's share of ordinary income must be added to each partner's compensation. Schedule K–1 (Form 1065), line 10, need not be completed for any partner for whom the combined amount is less than $10,000.

Line 11.—Enter taxes described in section 901 which have been paid or accrued by the partnership to foreign countries or to possessions of the U.S.

Line 12.—Enter taxes paid on undistributed capital gains by the Regulated Investment Company The partnership as a shareholder of a regulated investment comoany will receive notice on Form 2439 that the company paid tax on undistributed capital gains.

Line 13 —Enter payments by the partnership to a retirement plan on behalf of partners

Line 14 —Enter the partnership's amount of investment in certain depreciable property by new and used categories, and life years A partner is allowed a tax credit based on his pro rata share of such investment by filing Form 3468 (For information on whether property qualifies for the credit and for other information, see Form 3468)

When property is disposed of prior to the "life-years category" assigned, each partner should be notified of the dates when property was purchased and disposed of. The partner must recompute his investment credit using as the useful life the period the property was actually held In recomputing the credit, the partner must use the life years categories of 0–3 years; 3–5; 5–7; and 7 or more. If the credit taken (including carrybacks and carryovers) exceeds the recomputed credit, the tax for the year of disposition must be increased by the excess. For additional information, see Form 4255.

Line 15.—Enter the partnership's total for each of the applicable items in paragraphs (a) through (e). If there is not sufficient space for listing these items, see general instruction Q Each partner's distribution share of these items will be entered on Schedule K–1 (Form 1065)

(*a*) The total of the income or gain and the total of the deduction or credit of the following items recoveries of bad debts, prior taxes and delinquency amounts (section 111); gains and losses from wagering transactions (section 165(d)), soil and water conservation expenditures (section 175); intangible drilling and development costs (section 263 (c)); deduction and recapture of certain mining exploration expenditures paid or incurred (section 617); and any income, gain, or loss to the partnership under section 751(b).

(*b*) The partnership's farm net losses, gains from disposition of farm property recapture (Form 4797), and other items applicable to sections 1251 and 1252.

(*c*) For the taxable year, the number of gallons of (*i*) gasoline used (A) on a farm for farming purposes, (B) other than as fuel in a highway vehicle, and (C) in vehicles while engaged in furnishing certain public passenger land transportation service, (*ii*) lubricating oil used other than in a highway motor vehicle, and (*iii*) special fuels used after June 30, 1970 (A) on a farm for farming purposes, (B) in vehicles while engaged in furnishing certain public passenger land transportation service, and (C) for nontaxable uses.

Each partner should attach Form 4136 to his income tax return, to claim a credit on Form 1040 for Federal tax on such gasoline, special fuels, and lubricating oil

(*d*) For taxable years beginning after 1971, enter the wages paid or incurred by the partnership under a Work Incentive (WIN) Program The partnership must attach to Form 1065 a separate schedule showing each WIN employees' name, social security number, date employment began, and the qualified salaries and wages paid or incurred Each partner should be given a copy of this schedule in order to claim a credit for WIN salaries and wages on Form 4874 For additional information on claiming this credit, see Form 4874

(*e*) The partnership's (*i*) interest on investment indebtedness and (*ii*) applicable items of investment (A) income, (B) expenses, and (C) gains and losses from sale or exchange of such investment property. (See section 163(d).) Each partner should be instructed to claim this interest on investment indebtedness as an itemized deduction on Schedule A (Form 1040). For further information, see Schedule A (Form 1040) instructions.

Line 16 —Enter any items of income, gain, loss, deduction, or credit subject to a special allocation under the partnership agreement which differ from the allocation of partnership income or loss generally

A partnership that is a partner includes its distributive share of specially allocated ordinary gains or losses from another partnership in line 8, Form 4797.

Line 17.—Enter items of income and deductions which enter into the computation of items of tax preferences. A partner with tax preference items may be required to file Form 4625. See that form for definitions of tax preference items, filing requirements, and tax computation.

Schedule M—Reconciliation of Partners' Capital Accounts.—This schedule should show what caused the changes in the partners' capital accounts during the taxable year The total of column a of Schedule M should agree with line 19, column (B), of Schedule L for the beginning of the taxable year, and the total of column g of Schedule M should agree with line 19, column (D), of Schedule L for the end of the taxable year Any difference should be adequately explained in an attached statement.

Schedule N—Computation of net earnings (or loss) from self-employment.

In determining the amount of net earnings from self-employment, exclude income and deductions from the following sources:

Interest —Interest on bonds, debentures, notes, certificates, or other evidences of indebtedness, issued with interest coupons or in registered form by a corporation or by a government or political subdivision, unless received in the course of a trade or business as a dealer in stocks or securities.

Real estate rentals —Rentals from real estate, except rentals received in the course of a trade or business as a real-estate dealer.

The following do not constitute rentals from real estate, receipts for the use or occupancy of rooms or other space where services are also rendered to the occupant, such as rooms in hotels, boarding-houses; apartment houses furnishing hotel services; tourist camps; tourist homes; or space in parking lots, warehouses, or storage garages. They are included in determining net earnings from self employment.

Partnership with income from farming.—A partner may use the optional method of computing net earnings from self employment from farming on his individual income tax return. See Schedule SE (Form 1040) for instructions and the computation of net earnings from self employment from farming In figuring the gross profits from farming, Schedule SE (Form 1040), line 6, use your share of the gross profits shown on either line 28 or line 72 of the Schedule F (Form 1040) filed with the partnership return.

Codes for Principal Business Activity and Principal Product or Service

These industry titles and definitions, for use on Form 1065 partnership returns, are based on the 1972 revised Standard Industrial Classification system developed by the Office of Management and Budget, Executive Office of the President, to classify enterprises and establishments by type of activity in which engaged.

Using the list below, enter on page 1, under E, the code for the specific industry group from which the largest percentage of "total receipts" is derived "Total receipts" means gross receipts (line 1a, page 1), plus all other income (lines 4 through 11, page 1). On page 1, under A, state the principal business activity and under B, state the principal product or service which accounts for the largest percentage of total receipts. For example, if the principal business activity is "Retail food store," the principal product or service may be "dairy products."

AGRICULTURE, FORESTRY AND FISHING

Code

Farms:
0120 Field crop
0150 Fruit, tree nut, and vegetable
0180 Horticultural specialties
0230 Livestock
0270 Animal specialties

Agricultural services:
0740 Veterinary services.
0750 Animal services, except veterinary
0780 Landscape and horticultural services
0790 Miscellaneous agricultural services
0800 Forestry

Fishing, hunting, and trapping:
0930 Commercial fishing and fish hatcheries and preserves
0970 Hunting, and trapping and game propagation

MINING

1000 Metal mining
1150 Coal mining
1300 Oil and gas extraction
1400 Quarrying and mining, not elsewhere classified

CONSTRUCTION

General building contractors:
1510 General building contractors, except operative builders
1531 Operative builders

General contractors other than building:
1611 Highway and street construction, except elevated highways
1620 Heavy construction, not elsewhere classified

Special trade contractors:
1711 Plumbing heating and air conditioning
1721 Painting paper hanging and decorating
1731 Electrical work
1740 Masonry, tile setting, stonework, and plastering
1750 Carpentering and flooring
1761 Roofing and sheet metal work
1771 Concrete work
1781 Water well drilling
1790 Miscellaneous special trade contractors

MANUFACTURING

2000 Food and kindred products
2200 Textile mill products
2300 Apparel and other textile products
2400 Lumber and wood products, except furniture
2500 Furniture and fixtures
2700 Printing, publishing and allied industries
2800 Chemicals and allied products
3100 Leather and leather products
3200 Stone, clay, and glass products
3300 Primary metal industries
3400 Fabricated metal products
3500 Machinery, except electrical
3600 Electrical and electronic machinery, equipment and supplies
3700 Transportation equipment
3970 Manufacturing industries not elsewhere classified.

TRANSPORTATION, COMMUNICATIONS, ELECTRIC, GAS AND SANITARY SERVICES

Local and interurban passenger transportation:
4121 Taxicabs
4189 Other local passenger transportation.

Trucking and warehousing:
4210 Trucking local and long distance
4289 Public warehousing and motor freight terminals.
4400 Water transportation
4500 Transportation by air

Transportation services:
4722 Arrangement of passenger transportation, including travel agencies
4723 Arrangement of freight and cargo transportation.
4799 Other transportation services
4800 Communication,
4900 Electric, gas, and sanitary services.

WHOLESALE TRADE

5010 Motor vehicles and automotive equipment
5030 Lumber and construction materials.
5060 Electrical goods.
5070 Hardware and plumbing and heating equipment and supplies
5083 Farm and garden machinery and equipment
5089 Other machinery, equipment and supplies

Code
5095 Miscellaneous durable goods wholesalers
5129 Drugs, chemicals, and allied products
5130 Piece goods, notions, and apparel
5140 Groceries and related products
5150 Farm products—raw materials
5180 Alcoholic beverages
5195 Miscellaneous nondurable goods wholesalers

RETAIL TRADE

Building materials, hardware, garden supply, and mobile home dealers:
5220 Building materials and supply stores
5251 Hardware stores
5261 Retail nurseries, lawn and garden supply stores
5271 Mobile home dealers

General merchandise
5331 Variety stores.
5398 Miscellaneous general merchandise stores

Food stores:
5411 Grocery stores
5420 Meat and fish markets, including freezer provisioners.
5431 Fruit stores and vegetable markets
5441 Candy, nut, and confectionery stores.
5460 Retail bakeries
5480 Miscellaneous food stores.

Automotive dealers and gasoline service stations.
5511 Motor vehicle dealers—new and used cars
5521 Motor vehicle dealers—used cars only
5531 Auto and home supply stores.
5541 Gasoline service stations.
5580 Miscellaneous aircraft, marine, and automotive dealers

Apparel and accessory stores:
5611 Men's and boys' clothing and furnishing stores
5621 Women's ready to wear stores.
5631 Women's accessory and specialty stores
5651 Family clothing stores
5661 Shoe stores
5681 Furriers and fur shops
5698 Apparel and accessory stores, not elsewhere classified

Furniture, home furnishings and equipment:
5712 Furniture stores
5718 Home furnishings and equipment stores except appliances
5722 Household appliance stores
5730 Radio, television and music stores

Eating and drinking places:
5812 Eating places
5813 Drinking places (Alcoholic beverages).

Miscellaneous retail stores:
5912 Drug stores and proprietary stores
5921 Liquor stores
5931 Used merchandise stores
5941 Sporting goods stores and bicycle shops
5942 Book stores
5943 Stationery stores
5944 Jewelry stores
5945 Hobby, toy, and game shops
5946 Camera and photographic stores
5947 Gift, novelty and souvenir shops
5948 Luggage and leather goods stores
5949 Sewing needlework and piece goods stores
5961 Mail order houses
5962 Automatic merchandising machine operators
5963 Direct selling establishments.
5980 Fuel and ice dealers
5992 Florists
5993 Cigar stores and stands
5998 Miscellaneous retail stores, not elsewhere classified

FINANCE, INSURANCE, AND REAL ESTATE

6000 Banking
6100 Credit agencies other than banks

Security and commodity brokers, dealers, exchanges and services.
6212 Security underwriting syndicates
6218 Security brokers, dealers, and flotation companies
6299 Commodity contracts brokers and dealers, security and commodity exchanges, and allied services
6411 Insurance agents, brokers, and services

Real estate:
6511 Real estate operators (except developers) and lessors of buildings

Code
6520 Lessors of real property other than buildings
6531 Real estate agents, brokers, and managers
6541 Title abstract companies
6552 Subdividers and developers, except cemeteries
6553 Cemetery subdividers and developers
6611 Combinations of real estate insurance loans, law offices.

Holding and Investment Companies:
6781 Investment clubs
6782 Common trust funds
6783 Other holding and investment companies

SERVICES

Hotels, rooming houses, camps and other lodging places:
7012 Hotels
7013 Motels, motor hotels, and tourist courts
7032 Sporting and recreational camps
7033 Trailering parks and camp sites for transients
7089 Other lodging places

Personal services:
7215 Coin operated laundries and dry cleaning
7219 Laundry, drycleaning and related services, not elsewhere classified
7221 Photographic studios, portrait
7231 Beauty shops
7241 Barber shops
7251 Shoe repair shops, shoe shine parlors and hat cleaning shops
7261 Funeral service and crematories
7299 Miscellaneous personal services.

Business services:
7310 Advertising
7340 Services to buildings
7370 Computer and data processing services
7392 Management, consulting, and public relations services
7394 Equipment rental and leasing services
7398 Other business services

Automobile repair and other services:
7510 Automotive rental and leasing without drivers
7520 Automobile parking
7531 Automobile top and body repair shops
7538 General automobile repair shops
7539 Automotive repair shops not elsewhere classified, including tire retreading and paint shops
7540 Automotive services not elsewhere classified

Miscellaneous repair services:
7622 Radio and TV repair shops
7628 Electrical repair shops, except radio and TV
7641 Reupholstery and furniture repair
7680 Other miscellaneous repair shops

Motion pictures:
7812 Motion picture production, distribution and related services
7830 Motion picture theaters

Amusement and recreation services except motion pictures:
7920 Producers, orchestras, and entertainers
7932 Billiard and pool establishments
7933 Bowling alleys
7980 Other amusement and recreation services

Medical and health services:
8011 Offices of physicians and surgeons
8021 Offices of dentists and dental surgeons
8031 Offices of osteopathic physicians
8041 Offices of chiropractors
8042 Optometrists.
8048 Registered and practical nurses
8050 Nursing and personal care facilities
8060 Hospitals.
8071 Medical laboratories
8072 Dental laboratories
8098 Other medical and health services

Other services:
8111 Legal services
8200 Educational services
8911 Engineering, architectural and land surveying services.
8932 Certified public accountants
8933 Other accounting, auditing, and bookkeeping services
8999 Other services, not elsewhere classified

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Form **1120S** Department of the Treasury Internal Revenue Service

U.S. Small Business Corporation Income Tax Return

for the calendar year 1972 or other taxable year beginning . 1972, ending . 19

1972

A Date of election as small business corporation

B Business Code No. (see page 7 of instructions)

Name

Number and street

City or town, State, and ZIP code

C Employer Identification No.

D County in which located

E Enter total assets from line 14, column D, Schedule L

IMPORTANT—All applicable lines and schedules must be filled in. If the lines on the schedules are not sufficient, see instruction N.

GROSS INCOME

1	Gross receipts or gross sales Less: returns and allowances	1	
2	Less: cost of goods sold (Schedule A) and/or operations (attach schedule)	2	
3	Gross profit	3	
4	(a) Domestic dividends	4(a)	
	(b) Foreign dividends	4(b)	
5	Interest on obligations of the United States and U.S. instrumentalities	5	
6	Other interest	6	
7	Gross rents	7	
8	Gross royalties	8	
9	Gains and losses (separate Schedule D, Form 1120S and/or Form 4797):		
	(a) Net short-term capital gain reduced by any net long-term capital loss	9(a)	
	(b) Net long-term capital gain reduced by any net short-term capital loss (if more than $25,000, see instructions)	9(b)	
	(c) Ordinary gain or (loss) from Part II, Form 4797 (attach Form 4797)	9(c)	
10	Other income (see instructions—attach schedule)	10	
11	Total income, lines 3 through 10	11	

DEDUCTIONS

12	Compensation of officers (Schedule E)	12	
13	Salaries and wages (not deducted elsewhere)	13	
14	Repairs (see instructions)	14	
15	Bad debts (Schedule F if reserve method is used)	15	
16	Rents	16	
17	Taxes (attach schedule)	17	
18	Interest	18	
19	Contributions (not over 5% of line 28 adjusted per instructions—attach schedule)	19	
20	Amortization (attach schedule)	20	
21	Depreciation (Schedule G)	21	
22	Depletion (attach schedule)	22	
23	Advertising	23	
24	Pension, profit-sharing, etc. plans (see instructions)	24	
25	Employee benefit programs (see instructions)	25	
26	Other deductions (attach schedule)	26	
27	Total deductions, lines 12 through 26	27	
28	Taxable income, line 11 less line 27	28	

TAX

29	Income tax on capital gains (Schedule J)	29	
30	Minimum tax (see instructions.) Check here ☐ if Form 4626 is attached	30	
31	Total tax (add lines 29 and 30)	31	
32	Credits: (a) Tax deposited with Form 7004 (attach copy) 32(a)		
	(b) Tax deposited with Form 7005 (attach copy) 32(b)		
	(c) Credit for U.S. tax on special fuels, nonhighway gas, and lubricating oil (see instructions—attach Form 4136) 32(c)		
33	TAX DUE (line 31 less line 32). See instruction G for depositary method of payment →	33	
34	OVERPAYMENT (line 32 less line 31) →	34	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than the taxpayer, his declaration is based on all information of which he has any knowledge.

The Internal Revenue Service does not require a seal on this form, but if one is used, please place it here.

Date Signature of officer Title

Date Signature of individual or firm preparing the return Preparer's address Emp. Ident. or Soc. Sec. No.

Form 1120S (1972) **Schedule A—COST OF GOODS SOLD (See instruction 2)** Page 2

Method of inventory valuation (specify) ▶

Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory? ☐ Yes ☐ No. If "Yes," attach explanation.

1	Inventory at beginning of year	5	Total of lines 1 through 4
2	Merchandise bought for manufacture or sale	6	Less inventory at end of year
3	Salaries and wages	7	Cost of goods sold (enter here and on line 2, page 1)
4	Other costs (attach schedule)		

Schedule E—COMPENSATION OF OFFICERS (See instruction 12)

1 Name of officer	2 Social security number	3 Title	4 Time devoted to business	5 Percentage of corporation stock owned	6 Amount of compensation	7 Expense account allowances

Total compensation of officers (enter here and on line 12, page 1)

Schedule F—BAD DEBTS—RESERVE METHOD (See instruction 15)

1 Year	2 Trade notes and accounts receivable outstanding at end of year	3 Sales on account	Amount added to reserve: 4 Current year's provision	5 Recoveries	6 Amount charged against reserve	7 Reserve for bad debts at end of year
1967						
1968						
1969						
1970						
1971						
1972						

Schedule G—DEPRECIATION (See instruction 21) Note: If depreciation is computed by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System) with your return. Except as otherwise expressly provided in regulations section 1.167(a)-11(b)(5)(vi) and regulations section 1.167(a)-12, the provisions of Revenue Procedures 62-21 and 65-13 are not applicable for taxable years ending after December 31, 1970.

Check box(es) if you made an election this taxable year to use ☐ Class Life (ADR) System and/or ☐ Guideline Class Life System.

	1 Group and guideline class or description of property	2 Date acquired	3 Cost or other basis	4 Depreciation allowed or allowable in prior years	5 Method of computing depreciation	6 Life or rate	7 Depreciation for this year
1	Total additional first-year depreciation (do not include in items below) →						
2	Depreciation from Form 4832						
3	Depreciation from Form 5006						
4	Other depreciation:						
	Buildings						
	Furniture and fixtures						
	Transportation equipment						
	Machinery and other equipment						
	Other (specify)						
5	Totals						
6	Less amount of depreciation claimed in Schedule A						
7	Balance—enter here and on line 21, page 1						

Schedule H—SUMMARY OF DEPRECIATION (other than additional first-year depreciation)

	Straight line	Declining balance	Sum of the years digits	Units of production	Other (specify)	Total
1 Depreciation from Form 4832						
2 Depreciation from Form 5006						
3 Other						

Schedule J—TAX COMPUTATION (See instructions)

1	Taxable income (line 28, page 1)	
2	(a) Enter 48 percent of line 1 (members of controlled groups, see instructions)	
	(b) Subtract $6,500 and enter difference	6,500.00
3	Net long-term capital gain reduced by net short-term capital loss (from line 9(b), page 1)	
4	Subtract $25,000. (Statutory minimum.)	25,000.00
5	Balance (line 3 less line 4) (see instructions)	
6	Enter 30 percent of line 5 (see instructions)	
7	Income tax (line 2 or line 6, whichever is lesser). Enter here and on line 29, page 1	

Form 1120S (1972) Page 3

Schedule K—COMPUTATION OF UNDISTRIBUTED TAXABLE INCOME AND SUMMARY OF TOTAL DISTRIBUTIONS

Computation of Corporation's Undistributed Taxable Income

1 Taxable income (line 28, page 1)

2 Less: (a) Money distributed as dividends out of earnings and profits of the taxable year

(b) Tax imposed on certain capital gains (line 31, page 1)

3 Corporation's undistributed taxable income

SUMMARY OF DISTRIBUTIONS AND OTHER ITEMS (attach additional sheets if necessary)

	1. Name and address of each shareholder	2 Social security number	3 Stock ownership: Number of shares	Period held: From	To	4 Compensation	5 Percentage of time devoted to business
A							
B							
C							
D							

4 Actual dividend distributions taxable as ordinary income (Do not include amounts shown on line 6).

5 Actual dividend distributions taxable as long-term capital gain (after tax)*

6 Actual dividend distributions entitled to exclusion.

7 Nondividend distributions

8 Undistributed taxable income—taxable as ordinary income or (loss)

9 Undistributed taxable income—taxable as long-term capital gain (after tax)*

10 INTEREST ON INVESTMENT INDEBTEDNESS:

(a) Investment interest expense

(b) Investment income

(c) Investment expense

11 ITEMS OF TAX PREFERENCE:

(a) Accelerated depreciation on real property: (1) Low-income rental housing

(2) Other real property

(b) Accelerated depreciation on personal property subject to a net lease

(c) Amortization of: (1) Certified pollution control facilities

(2) Railroad rolling stock

(3) On-the-job training facilities

(4) Child care facilities

(d) Reserves for losses on bad debts of financial institutions

(e) Excess percentage depletion

(f) Net long-term capital gain after tax

*Each shareholder must be notified as to what amount of his pro rata share of long-term capital gains may qualify as subsection (d) gains. See section 1201(d).

Schedule K-1—COMPLETE SEPARATE SCHEDULE K-1 FOR EACH SHAREHOLDER—File Copy A with Form 1120S, give Copy B to each shareholder, and keep Copy C for your records.

F Date incorporated

G Did the corporation at the end of the taxable year own, directly or indirectly, 50 percent or more of the voting stock of a domestic corporation? ☐ Yes ☐ No. (For rules of attribution, see section 267(c).)

If the answer is "Yes," attach a schedule showing:

(a) name, address, and employer identification number; and

(b) percentage owned.

H Did the corporation during the taxable year have any contracts or subcontracts subject to the Renegotiation Act of 1951? ☐ Yes ☐ No

If "Yes," enter the aggregate gross dollar amount billed during the year

I Amount of taxable income or (loss) for: 1969 ; 1970 ; 1971

J Refer to page 7 of instructions and state the principal:

Business activity

Product or service

K Were you a member of a controlled group subject to the provisions of sections 1561 or 1562? ☐ Yes ☐ No

L Did you claim a deduction for expenses connected with any:

(1) Entertainment facility (boat, resort, ranch, etc.)? ☐ Yes ☐ No

(2) Living accommodations (except employees on business)? ☐ Yes ☐ No

(3) Employees' families at conventions or meetings? ☐ Yes ☐ No

(4) Employee or family vacations not reported on Form W-2? ☐ Yes ☐ No

M Did you file all required Forms 1099, 1096 and 1087? ☐ Yes ☐ No

N Did the corporation, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country? ☐ Yes ☐ No

If "Yes," attach Form 4683. (For definitions, see Form 4683.)

O Answer only if (1) this is the first 1120S return filed since your election to be treated as a small business corporation and (2) the corporation was in existence for the taxable year prior to the election and had investment credit property:

Was an agreement filed under section 1.47-4(b) of the Regulations? ☐ Yes ☐ No

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Schedule L—BALANCE SHEETS (See instructions)

ASSETS	Beginning of taxable year (A) Amount	(B) Total	End of taxable year (C) Amount	(D) Total
1 Cash				
2 Trade notes and accounts receivable				
(a) Less allowance for bad debts				
3 Inventories				
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)				
6 Loans to shareholders				
7 Mortgage and real estate loans				
8 Other investments (attach schedule)				
9 Buildings and other fixed depreciable assets				
(a) Less accumulated depreciation				
10 Depletable assets				
(a) Less accumulated depletion				
11 Land (net of any amortization)				
12 Intangible assets (amortizable only)				
(a) Less accumulated amortization				
13 Other assets (attach schedule)				
14 Total assets				
LIABILITIES AND SHAREHOLDERS' EQUITY				
15 Accounts payable				
16 Mtgs., notes, bonds payable in less than 1 year				
17 Other current liabilities (attach schedule)				
18 Loans from shareholders				
19 Mtgs., notes, bonds payable in 1 year or more				
20 Other liabilities (attach schedule)				
21 Capital stock				
22 Paid-in or capital surplus (attach reconciliation)				
23 Retained earnings—appropriated (attach schedule)				
24 Retained earnings—unappropriated				
25 Shareholders' undistributed taxable income				
26 Less cost of treasury stock		( )		( )
27 Total liabilities and shareholders' equity				

Schedule M-1—RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN

1 Net income per books

2 Federal income tax

3 Excess of capital losses over capital gains

4 Taxable income not recorded on books this year (itemize)

5 Expenses recorded on books this year not deducted in this return (itemize)

6 Total of lines 1 through 5

7 Income recorded on books this year not included in this return (itemize)

(a) Tax-exempt interest

8 Deductions in this tax return not charged against book income this year (itemize)

9 Total of lines 7 and 8

10 Income (line 28, page 1)—line 6 less line 9

Schedule M-2—ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (line 24 above)

1 Balance at beginning of year

2 Net income per books

3 Other increases (itemize)

4 Total of lines 1, 2, and 3

5 Distributions out of current or accumulated earnings and profits: (a) Cash

(b) Stock

(c) Property

6 Current year's undistributed taxable income or net operating loss (total of lines 8 and 9, Schedule K)

7 Other decreases (itemize)

8 Total of lines 5, 6, and 7

9 Balance at end of year (line 4 less line 8)

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1972 Department of the Treasury Internal Revenue Service

Instructions for Form 1120S

U.S. Small Business Corporation Income Tax Return

(References are to the Internal Revenue Code)

For taxable years beginning after December 31, 1971, electing small business corporations are required to file a new information return for each shareholder during the taxable year—Schedule K–1, Form 1120S.

This Form is to report the undistributed taxable income, items of tax preference, and items used to compute the limitation on interest incurred on investment indebtedness.

For additional information and filing requirements, see separate Schedule K–1, Form 1120S.

General Instructions

A. Corporations required to file Form 1120S.—Every small business corporation (as defined in section 1371(a)) that has filed a proper and timely election under section 1372(a) not to be subject to the income tax imposed by chapter 1 (other than by sections 56 and 1378) must file Form 1120S. See Form 2553.

B. Consents of shareholders.—Consents of all shareholders must be included on the election form notifying the Service Center Director of the election, or included as attachments to the election. If the election was made before the first day of the taxable year, the consents of the persons, who became shareholders after the date of election and on or before such first day, must be filed with the Service Center Director with whom the election was filed as soon as practicable after the first day and no later than the last day prescribed for making the election. Copies of the latter consents must be attached to the Form 1120S when the return is filed.

New shareholders (any person who was not a shareholder on the first day of the first taxable year for which the election is effective, or on the day on which the election is made, whichever is later) must consent to the election. The statement of consent of new shareholders must be filed with the Service Center Director with whom the election was filed within a period of 30 days after they become shareholders or the election is automatically terminated. Copies of the consents must also be attached to the return.

C. Termination.—The election by the corporation is automatically terminated: (1) if a new shareholder does not consent to the election as explained in B above; (2) if it ceases to be a small business corporation as defined in section 1371(a); (3) if it derives more than 80 percent of its gross receipts from sources outside the U.S., or (4) if it has gross receipts more than 20 percent of which is passive investment income (defined in section 1372(e)(5)(C)), except during the first 2 taxable years of active conduct of any trade or business if passive investment income is less than $3,000. This termination is effective for the taxable year in which any one of the foregoing occurs and for all succeeding taxable years of the corporation (section 1372(e)).

The election may be revoked for any taxable year after the first taxable year for which the election is effective. An election to revoke may be made only if all persons who are shareholders on the day on which the revocation is made consent to the revocation. The revocation is effective (1) for the taxable year in which made, if made before the close of the first month of the taxable year, or (2) for the taxable year following the taxable year in which made, if made after the close of the first month; and for all succeeding taxable years. The revocation is to be made in the manner prescribed by regulations § 1372–4.

If the small business corporation has made an election under section 1372(a) and the election has been terminated or revoked, the corporation is not eligible to make the election again under section 1372(a) for 5 years unless the Commissioner consents to such an election.

D. Period to be covered by return.—The return must be filed for the calendar year 1972 or other taxable year beginning in 1972. If the return is for other than a calendar year, fill in the taxable year space at the top of the form.

If the corporation liquidates or otherwise ceases to exist and this is the last return it is required to file, write "FINAL RETURN" at the top of the form.

E. When to file.—The return must be filed on or before the 15th day of the third month following the close of the taxable year.

Request for an automatic extension of 3 months for filing the return must be made on Form 7004. (Section 6081(b).)

Form 7005 may be used to request an additional extension but only by those corporations that have previously obtained an automatic 3-month extension by filing Form 7004.

F. Where to file.—

If the corporation's principal business, office, or agency is located in	Use the following Internal Revenue Service Center address
New Jersey, New York City and counties of Nassau, Rockland, Suffolk and Westchester	1040 Waverly Avenue Holtsville, N Y 11799
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	310 Lowell Street Andover, Mass 01812
Alabama, Florida, Georgia, Mississippi, South Carolina	4800 Buford Highway Chamblee, Georgia 30006
Michigan, Ohio	Cincinnati, Ohio 45298
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma Texas	3651 S Interregional Highway Austin, Texas 78740
Alaska, Arizona, Colorado, Idaho Minnesota, Montana, Nebraska Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	1160 West 1200 South Street Ogden, Utah 84405
Illinois, Iowa, Missouri, Wisconsin	2306 E Bannister Road Kansas City, Mo 64170
California, Hawaii	5045 East Butler Avenue Fresno, California 93730
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	3131 Democrat Road Memphis, Tenn 38110
Delaware, District of Columbia, Maryland, Pennsylvania	11601 Roosevelt Boulevard Philadelphia, Pa 19155

G. Depositary method of payment of tax.—The balance of tax due must be paid in full when the return is filed or in two installments: 50% by the 15th day of the third month and 50% by the 15th day of the sixth month after the close of the taxable year.

All corporations must deposit their income tax payments with an authorized commercial bank depositary or Federal Reserve bank. Deposits must be accompanied by Form 503 (Federal Tax Deposit, Corporation Income Taxes). Please enter the serial number of Form 503 on your remittance. Do not remit directly to the Internal Revenue Service.

Corporations needing Forms 503 may obtain them from the Internal Revenue Service Center where they will file their returns. The application should include the corporation's name, identification number, address, and the taxable year to which the deposits relate.

H. Accounting period.—To change your accounting period, see section 1.442–1 of the regulations and Form 1128, Application for Change in Accounting Period.

I. Accounting methods.—Taxable income must be computed in accordance with the method of accounting regularly used in maintaining the corporation's books and records. In all cases the method adopted should clearly reflect taxable income (See section 446.)

Unless the law specifically permits, you may not change the method of accounting used to report income in prior years (for income as a whole or for any material item) without first securing consent on Form 3115, Application for Change in Accounting Method.

Rounding off to whole-dollar amounts.—The money items on your return and accompanying schedules may be shown as whole-dollar amounts by eliminating any amount less than 50 cents and increasing any amount from 50 cents through 99 cents to the next higher dollar.

J. Information returns that may be required.—

Schedule K–1, Form 1120S.—Information return for reporting constructive dividends, items of tax preference, and the items used to compute the limitation on interest incurred on investment indebtedness.

Forms 1099 and Form 1096.—Various information returns to be filed concerning certain dividends, earnings, interest, rents and royalties; and prizes, awards, commissions and fees to nonemployees.

Actual dividend distributions, nondividend distributions, and dividends entitled to exclusion, should be reported on Form 1099–DIV.

For purposes of Form 1099 the term "dividend" does not include any amount treated as a constructive dividend under section 1373 (relating to undistributed taxable income).

Forms 966 and 1099L.—Information returns regarding dissolution or liquidation, and distributions in liquidation.

K. Stock ownership in foreign corporations.—If you owned 5 percent or more in value of the outstanding stock of a foreign personal holding company, attach the statement required by section 551(d).

If you controlled a foreign corporation or were a 10 percent or more shareholder of a controlled foreign corporation, you may be required to file Forms 2952 and 3646.

L. Balance sheets.—The balance sheets, Schedule L, should agree with the books of account or any differences should be reconciled. All corporations reporting to the Interstate Commerce Commission or to any national, state, municipal, or other public officer, may submit, in lieu of Schedule L, copies of their balance sheets prescribed by such authorities as of the beginning and end of the taxable year.

Certificates of deposit should be included as cash on line 1 of the balance sheets.

M. Net operating loss and other deductions.—The deduction for net operating losses provided by section 172 and the special deductions in Part VIII (except section 248) of subchapter B, are not allowed to an electing small business corporation (Section 1373(d).)

N. Attachments.—Attachments may be used if the lines on the form schedules are not sufficient. The attachment must contain all required information, follow the format of the official schedules, and be attached to the return in the same sequence as the schedules appear on the official form. If an attachment is used in place of a schedule having a summary line on page 1, the total need not be entered on the schedule, but must be entered on page 1.

Enter your name and identifying number on all attachments, exactly as shown on your preaddressed form.

O. Signature.—The return must be signed either by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or by any other corporate officer (such as tax officer) who is authorized to sign.

A receiver, trustee, or assignee must sign any return that he is required to file on behalf of a corporation.

P. Transfers to corporation controlled by transferor.—If a person acquires stock or securities of a corporation in exchange for property, and no gain or loss is recognized under section 351, the transferor and transferee must file with their return for the taxable year in which the exchange is completed, the information required by section 1.351–3 of the regulations.

Specific Instructions

(Numbered to correspond with the line numbers on page 1 of the return.)

Gross Income

1. Gross receipts.—Enter gross receipts or sales from all business operations except those required to be reported on lines 4 through 10.

For reporting advance payments and long-term contracts, see section 1.451–5 of the regulations.

If you use the installment method of reporting, enter on line 1 the gross profit on collections from installment sales and carry the same amount to line 3. Attach a schedule showing for the current and 3 preceding years: (a) Gross sales, (b) cost of goods sold, (c) gross profits, (d) percentage of gross profits to gross sales, (e) amount collected, and (f) gross profit on amount collected.

2. Cost of goods sold.—If the production, manufacture, purchase, or sale of merchandise is an income-determining factor in the trade or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year, and may be valued at cost, lower of cost or market, or by any other permissible method.

A corporation electing to use the last-in, first-out (LIFO) method of valuing inventory provided in section 472 must attach Form 970 to its return for the first year that method is to be used.

Once an inventory method is adopted, it may not be changed without permission. Application for permission to change must be made on Form 3115 within 180 days after the beginning of the taxable year in which it is desired to make the change.

Cost of operations (where inventories are not an income-determining factor).—If the amount entered on line 2 includes an amount applicable to cost of operations, attach a schedule showing (1) salaries and wages and (2) other costs in detail.

6. Other interest.—Enter interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, etc. See section 171 for amortizable bond premiums.

Do not offset interest income against interest expense.

7. Gross rents.—Enter the gross amount received for the rent of property. Any expenses, including repairs, interest, taxes, and depreciation should be included in the proper lines for deductions.

9. Sales or exchanges of capital assets and other property.—See separate Schedule D, and Form 4797, Supplemental Schedule of Gains and Losses.

If line 9(b) exceeds $25,000, see instructions for Schedule J—Tax Computation.

Every sale or exchange of a capital asset must be reported in detail in Schedule D even though no gain or loss is indicated.

10. Other income.—The attached schedule should include recoveries of bad debts deducted in prior years under the specific charge-off method. Refunds of taxes deducted in prior years should be reported here and not offset against current year's taxes.

If "other income" consists of only one item, you may identify it by show-

ing the account caption in parentheses on line 10.

Deductions

That portion of wage, salary, rent, and price payments in excess of the amount permitted under Executive Order 11640, issued pursuant to the authority of the Economic Stabilization Act of 1970, as amended, is not deductible as a business expense under section 162(c)(2) of the Code. (See Revenue Ruling 72–236.)

12. Compensation of officers.—Expense account allowance (column 7) means: (1) amounts, other than compensation, received as advances or reimbursements, and (2) amounts paid by or for the corporation, for expenses incurred by or on behalf of an officer.

Column 7 of Schedule E is to be completed for your 25 highest paid officers. To determine the highest paid, all allowances, including expense account allowances, must be added to each officer's compensation. It need not be completed for any officer where the combined amount is less than $30,000.

An officer is one who is elected or appointed to office, or designated as such in the charter or bylaws such as regular officer, chairman of the board, etc.

14. Repairs.—Enter the cost of incidental repairs, including labor, supplies, and other items, that do not add to the value, or appreciably prolong the life, of the property. Include in this line the total amount of repairs from Form 4832 and Form 5006.

15. Bad debts.—Bad debts may be treated in either of two ways—(1) as a deduction for debts which become worthless in whole or in part, or (2) as a deduction for a reasonable addition to a reserve for bad debts. (Section 166.)

Application for permission to change the method of computing bad debts must be made on Form 3115 within 180 days after the beginning of the taxable year for which it is desired to make the change.

17. Taxes.—Enter taxes paid or accrued during the taxable year and attach a schedule showing the type and amount of tax.

Do not include Federal income taxes; estate, inheritance, legacy, succession, or gift taxes; federal taxes paid on bonds containing a tax free covenant, or taxes not imposed upon the taxpayer. See section 164(d) for apportionment of taxes on real property between seller and purchaser.

18. Interest.—Enter business interest, and investment interest expense, but do not include interest on indebtedness incurred or continued to purchase or carry obligations on which the interest is wholly exempt from income tax. (Section 265.)

See section 267 for limitation on deductions for unpaid expenses and interest in the case of transactions between related taxpayers.

19. Contributions.—Enter contributions or gifts actually paid within the taxable year to or for the use of organizations and governmental bodies as set forth in section 170(c).

The amount claimed may not exceed 5 percent of taxable income computed without regard to this deduction. Charitable contributions in excess of the 5% limitation may not be deducted for the taxable year but may be carried over to the 5 succeeding taxable years.

Corporations on the accrual basis may elect to deduct contributions paid on or before the 15th day of the 3d month following the close of the taxable year if the contributions are authorized by the board of directors during the taxable year. A declaration, signed by an officer, must be attached to the return stating that the resolution authorizing the contribution was adopted by the board of directors.

Attach a schedule showing the name of each organization and the amount paid. If a contribution is made in property other than money, state the kind of property contributed and the method used in determining its fair market value. If a contribution carryover is included, show the amount and how it was determined.

Special rule for contributions of certain property.—In the case of a charitable contribution of property, the contribution must be reduced by the sum of

(1) the ordinary income and

(2) in the case of certain contributions, 62½% of the long-term capital gain,

that would have resulted if the property were sold at its fair market value. The reduction for 62½% of the long-term capital gain applies to (1) contributions of tangible personal property for use by an exempt organization for a purpose or function unrelated to the basis for its exemption, and (2) contributions of any property to or for the use of certain private foundations. (Section 170(e).)

Bargain sale to a charitable organization.—If a charitable contribution deduction is allowed by reason of a sale of property to a charitable organization, the adjusted basis for determining gain from the sale is an amount which is in the same ratio to the adjusted basis as the amount realized is to the fair market value of the property.

20. Amortization.—If a deduction is claimed for amortization, attach a schedule showing: (a) a description of the expenditures being amortized; (b) date acquired, completed, or expended; (c) amount being amortized; (d) amortization deducted in prior years; (e) amortization period (number of months); (f) amortization for this year; and (g) the total amount of amortization less the amount claimed in Schedule A and elsewhere on the return.

See section 169 and regulations thereunder for conditions under which the cost of certified pollution control facilities may be amortized over 60 months.

Also see section 188 for conditions under which the cost of certain expenditures for on-the-job training and child care facilities may be amortized over 60 months.

21. Depreciation.—If a deduction is claimed for depreciation of property, leasehold improvements, patents, or copyrights, fill in Schedule G. For additional space, use Form 4562, Depreciation, to supplement Schedule G.

Class Life (ADR) System and Guideline Class Life System.—If depreciation is computed by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System) with your return. Except as otherwise expressly provided in income tax regulations sections 1.167(a)–11 (b)(5)(vi) and 1.167 (a)–12, the provisions of Revenue Procedures 62–21 and 65–13 are not applicable for taxable years ending after December 31, 1970. For more information, see Instructions for Form 4832, Form 5006, and Publication 534.

Salvage value.—Salvage value must be taken into account in determining the depreciation deduction except under the declining balance method, Class Life (ADR) System, or Guideline Class Life System. For personal property (other than livestock) with a useful life of 3 years or more, salvage value may be reduced by an amount not in excess of 10% of the cost or other basis of the property. In no event may property be depreciated below a reasonable salvage value after making the salvage value reduction.

Tangible property other than real property.—Tangible personal property, whether new or used, may be depreciated under the straight line method or the 150% declining balance method.

New tangible property with a useful life of 3 years or more may also be

depreciated under (a) the double declining balance method, (b) the sum of the years-digits method, and (c) any other method that does not result in accumulated allowances at the end of any year (during the first two-thirds useful life of the property) greater than the total that could have been deducted if the double declining balance method had been used.

New section 1250 property.—The double declining balance and sum of the years-digits methods may be used only for (1) new residential rental property (from which at least 80% of the gross rental income is derived from rental of residential units), (2) other new real property acquired before July 25, 1969, and (3) new real property placed in service after July 24, 1969, if construction, acquisition, or permanent financing arrangements were entered into before July 25, 1969. Other new real property acquired after July 24, 1969, may be depreciated under the straight line or 150% declining balance methods.

Used section 1250 property.—Used residential rental property acquired after July 24, 1969, with a useful life of 20 years or more may be depreciated under the 125% declining balance method. In the case of used real property acquired before July 25, 1969, or used real property acquired after July 24, 1969, pursuant to a written contract entered into before July 25, 1969, for the acquisition of such property or for the permanent financing thereof, depreciation is limited to the 150% declining balance method. Other used real property acquired after July 24, 1969, may be depreciated under the straight line method.

Rehabilitation expenditures for low-income rental housing.—An election may be made to depreciate property attributable to rehabilitation expenditures for low-income rental housing incurred after July 24, 1969. Such depreciation may be claimed under the straight line method using a useful life of 60 months. For details, see section 167(k).

Section 179—Additional first-year depreciation allowance.—For the first year a depreciation deduction is allowable, corporations may elect to write off 20% of the cost (before adjustment for salvage value) of new or used tangible personal property purchased, with a useful life of 6 years or more, up to an aggregate cost of $10,000.

Controlled corporate groups must apportion this $10,000 amount among members of the groups. For this purpose, section 179(d)(7) provides a special definition of controlled groups.

Total additional first-year depreciation must be shown on line 1 of the depreciation schedule.

If the additional first year allowance is elected, the basis of the property must be reduced by the amount of the deduction before computing the ordinary depreciation for the year.

22. Depletion.—The percentage depletion rate for oil and gas wells is 22%. See section 613(b) for rates applicable to other natural deposits.

Attach Form T with your return if a deduction for timber depletion is claimed.

24. Pension, profit-sharing, etc. plans.—You are required to file Form 4848 with a Schedule A (Form 4848) and Form 4849 if you have adopted a pension, profit sharing, or other funded deferred compensation plan. These forms are, in general, to be filed on or before the 15th day of the 5th month following the close of your taxable year.

If you have a profit-sharing or stock bonus plan, it will be disqualified unless it specifically states that plan forfeitures attributable to employer contributions after 1970 tax years cannot benefit a shareholder-employee.

Taxability of shareholder employee beneficiaries—see section 1379(b) for inclusion of excess contributions in gross income of the shareholder-employee beneficiary. Also see instructions for column 4 of Schedule K.

25. Employee benefit programs.—Enter the amount of your contributions to employee benefit programs that are not an incidental part of a pension, profit-sharing, etc. plan included on line 24. Contributions to employee benefit programs that are to be reported on this line include insurance, health and welfare programs.

26. Other deductions.—Enter any other authorized deductions for which no space is provided on the return and attach a schedule.

No deduction is allowable for any amount allocable to a class of exempt income other than exempt interest income. A taxpayer receiving any such exempt income or holding any property or engaging in any activity the income from which is exempt, must attach a statement showing (1) the amount of each class of exempt income, and (2) the amount of expense items allocated to each such class (show separately the amount allocated by apportionment).

If an item is indirectly attributable both to taxable income and exempt income, a reasonable proportion thereof, determined in the light of all the facts and circumstances in each case, shall be allocated to each.

30. Minimum tax on tax preference items.—Electing small business corporations are subject to the minimum tax only with respect to the capital gains item of tax preference and only to the extent of such gains that are subject to the tax imposed by section 1378. All other items of tax preference, excluding capital gains, shall be apportioned among the shareholders in a manner consistent with the way operating losses are apportioned under section 1374(c)(1). The capital gains are excluded from the apportionment since such gains are actually passed through to the shareholders and includable in their income, on Schedule D, Form 1040, to the extent provided under the rules in section 1375(a) and will thus enter into the computation of the shareholders' capital gains tax preference.

The tax preference items of each shareholder, after deducting a $30,000 exemption, the amount of taxes imposed for the year, and tax carryovers to the taxable year, are taxed at a 10% rate.

If the electing small business corporation has the tax preference item of capital gains, it must attach Form 4626, Computation of Minimum Tax, to its return whether or not the minimum tax applies.

32. Credits.—Enter on line 32(c) the credit for U.S. tax on special fuels, nonhighway gasoline and lubricating oil. Attach Form 4136. If there is no tax due on line 31, the entire credit will be refunded to the corporation.

SCHEDULE J

Tax Computation

Section 1378 imposes a tax on certain capital gains of an electing small business corporation.

By answering the following questions, you can determine if you are liable for the tax. If net long-term capital gain reduced by any net short-term capital loss (line 9(b), page 1) exceeds $25,000 and you are not liable for the tax, attach an explanation as to the reason this tax does not apply. (This page may be used for purposes of the attached explanation.)

If the answers to the following Questions A, B, and C or Questions A, B, and D are "Yes," the tax on certain capital gains imposed by section 1378 is applicable and you must complete Schedule J—Tax Computation on page 2. Otherwise, you are not liable for the tax.

A. Does taxable income, line 28, page 1, exceed $25,000? . ☐ Yes ☐ No

B. Does net long-term capital gain re-

duced by any net short-term capital loss (line 9(b), page 1) exceed $25,000, and exceed 50 percent of taxable income (line 28, page 1)? . . . . . ☐ Yes ☐ No

C. Have you been other than an 1120S corporation at any time during the 3 immediately preceding taxable years or since existence if less than 4 years? . . . . . ☐ Yes ☐ No

D If answer to Question C is "No," does any long-term capital gain (line 6, Schedule D) represent gain from property described in items 1, 2, and 3 below? . . . . . ☐ Yes ☐ No

1. Property acquired during the taxable year or within 36 months preceding the taxable year;

2. Property acquired, directly or indirectly, from a corporation which was not in existence as an 1120S corporation during the taxable year or within 36 months preceding the taxable year up to the time of the acquisition; and

3. Property having a substituted basis to you?

If the answer to Question D is "Yes," and the tax is applicable, compute 30% (25% in certain situations) of the excess of the net long-term capital gain over the net short-term capital loss attributable to property described in Question D. If this amount is less than the tax on line 2 or line 6, Schedule J, attach this computation to the return. Enter this amount on line 7 and note to the left of the amount, "Substituted Basis." (Section 1378(c)(3).)

In applying the provisions of section 1201(a) to line 5, Schedule J, the $25,000 limitation on line 4 shall first be deducted from the amount subject to tax in accordance with section 1201 (a)(1)(B) to the extent thereof; and then from the amount subject to tax in accordance with section 1201(a)(1)(A). (Section 1378(b).)

Capital gains tax.—The capital gains tax rate for electing small business corporations is 30%. However, the 25% rate still applies to amounts received before January 1, 1975, from sales or other dispositions pursuant to binding contracts (excluding sections 631 and 1235) entered into on or before October 9, 1969, including sales described in section 453(a)(1). (See section 1201(d).)

For purposes of Questions C and D above, a corporation shall not be considered to be in existence for any taxable year that precedes the first taxable year in which the corporation has shareholders, acquires assets, or begins business, whichever is first to occur.

If a corporation is a component member of a controlled group of corporations, see sections 1561, 1562 and 1564 and the regulations thereunder to determine the surtax exemption and tax computation for line 2, Schedule J. Show the computation in an attachment and enter the amount of such tax on line 2, Schedule J.

SCHEDULE K

Computation of Undistributed Taxable Income and Summary of Total Distributions

Lines 1, 2, and 3.—Computation of the corporation's undistributed taxable income. Undistributed taxable income is taxable income less the sum of:

(1) The taxes imposed by sections 56 and 1378(a), and

(2) The amount of money distributed as dividends out of earnings and profits of the taxable year.

Distributions of money made within 2 months and 15 days after the close of the corporation's taxable year are treated as distributions of that prior year's undistributed taxable income to the extent of the shareholders' pro rata shares.

Summary of Distributions and Other Items

The actual dividend distributions described on lines 4, 5, 6, and 7 of Schedule K, should be reported on Form 1099–DIV.

The constructive dividends, as described on lines 8 and 9 of Schedule K, must be reported on Schedule K–1.

Column 3.—If the number of shares owned by a shareholder changed during the year, show separately the number of shares held for each period.

Column 4.—Enter the amount of compensation paid to each shareholder. Also include in this amount any excess contributions to a pension, profit-sharing, etc. plan made on behalf of a shareholder-employee. Excess contributions are those deductible by the corporation under section 404(a)(1), (2), and (3) over the lesser of:

(a) 10% of the compensation received or accrued by the shareholder-employee from the corporation during its taxable year, or

(b) $2,500.

A shareholder-employee of the corporation is an employee or officer who owns (or is considered as owning under section 318(a)(1)) on any day of the taxable year of the corporation, more than 5% of its outstanding stock.

Line 4.—Enter the actual dividend distributions of money or property that are out of current earnings and profits and taxable as ordinary income. A dividend distribution of property does not reduce undistributed taxable income.

Line 5.—Enter the amount of actual dividend distributions which is to be treated by the shareholders as long-term capital gain after tax.

Line 6.—Only those dividends that are not considered to be out of the earnings and profits of the taxable year are entitled to the dividends-received exclusion. For purposes of this rule, the earnings and profits of the taxable year are deemed not to exceed the taxable income for the year. The dividends entitled to the exclusion would include, for example, dividends paid out of accumulated earnings and profits.

Line 7.—Enter the total amount of distributions of money and property not out of earnings and profits.

For taxable years after the first taxable year to which the election applies, include any distribution of undistributed taxable income previously taxed to shareholders. See section 1375(d).

Distributions of money made within 2 months and 15 days after the close of the taxable year are treated as nondividend distributions of such year's undistributed taxable income to the extent they do not exceed the shareholders' shares of undistributed taxable income for such year. See section 1375(f).

Line 8.—Enter that portion of undistributed taxable income which is to be treated by the shareholders as ordinary income. The undistributed taxable income is the amount which the shareholders would have received as a dividend if such income had been distributed pro rata to the shareholders on the last day of the corporation's taxable year.

A dividend distribution of property other than money may cause the corporation's undistributed taxable income (line 3) to exceed the total of lines 8 and 9.

If there is a net operating loss for the taxable year report it here.

Line 9.—Enter that portion of undistributed taxable income which is to be treated by the shareholders as long term capital gain after tax.

Line 10. Interest on Investment Indebtedness.—Effective for taxable years beginning after 1971, excess investment interest is no longer a tax preference item. Instead, the amount of interest on investment indebtedness that may be deducted by a shareholder is subject to a limitation. These items: investment interest expense, investment income, and investment expense, are used in computing the corporation's taxable income in the regular manner however, each shareholder must be notified as to his pro rata portion of these items so he may compute the limitation at the shareholder level. See section 163(d) and Form 4952, Investment Interest Expense Deduction.

Line 11.—Enter the amount of each item of tax preference. These amounts are also used in computing the taxable income of the corporation in the regular manner but are subject (with certain reductions) to a minimum tax at the shareholder level. (See instruction 30.) These amounts are to be taken into account by the shareholder along with similar items of tax preference from all other sources in preparing Form 4625, Computation of Minimum Tax.

SCHEDULE K–1

Shareholder's Share of Undistributed Taxable Income, Items of Tax Preference, and Interest on Investment Indebtedness

Schedule K–1, Form 1120S, should show complete information with respect to all persons who were shareholders of the corporation during any portion of the taxable year. Under the tax treatment provided by Subchapter S, shareholders generally are taxable upon their distributive shares of the current taxable income of the corporation, whether or not actually distributed. Since each shareholder is required to include his share in his individual return, he should be furnished the information applicable to him, on Schedule K–1, Form 1120S. In addition to the undistributed taxable income, Schedule K–1 also includes each shareholder's pro rata share of items of tax preference and items used to compute the limitation on investment interest expense.

Report actual dividend distributions aggregating $10 or more to a shareholder during the calendar year on Form 1099–DIV.

PART I.—Income

Line 1.—Enter each shareholder's pro rata share of undistributed taxable income that is taxable as ordinary income. This amount is to be reported by the shareholder in Schedule E, Form 1040. Each shareholder's share of a net operating loss is also reported here and in Schedule E, Form 1040.

Actual dividend distributions should be reported by the shareholder in Part I, Schedule B, Form 1040.

Line 2.—Enter each shareholder's pro rata share of undistributed net long-term capital gain. This amount is to be reported by the shareholder in Schedule D, Form 1040, as a long term capital gain from an electing small business corporation.

Each shareholder is entitled to treat as long-term capital gain a portion of the sum of the dividends he received plus his share of the constructive dividends derived from the undistributed taxable income. A shareholder's portion is determined by applying to the excess of net long-term capital gain over net short-term capital loss (line 9(b), page 1) reduced by any capital gains tax (line 31, page 1) the same ratio that the amount of his dividends (actual and constructive), which are out of earnings and profits of the current year, bears to the total dividends (actual and constructive) includible by all shareholders from the same source. In making the allocation, the excess of net long-term capital gain over net short-term capital loss cannot exceed taxable income (line 28, page 1).

PART II.—Interest on Investment Indebtedness

Each shareholder must be notified of his pro rata share of investment interest expense, investment income, and investment expense. These items are combined with similar items from other sources to compute the shareholder's limitation on interest incurred on investment indebtedness. (See Form 4952 and section 163(d).)

PART III.—Items of Tax Preference

All items of tax preference are taken into account by the shareholders, along with similar items from other sources, in preparing Form 4625, Computation of Minimum Tax. The items of tax preference except capital gains are apportioned to each shareholder on a daily basis and not as of the end of each year. This manner is consistent with the way operating losses are apportioned under section 1374. See section 1374 and instruction 30.

Investment credit.—The corporation shall attach to its return a statement showing the allocation of investment to the shareholders by the type of property (new or used), life years, and the cost or basis of the property. For additional information and limitations, see Form 3468.

Shareholders are allowed a tax credit on their individual returns for their allocated portion of the investment in certain depreciable property by the corporation and must attach Form 3468 to their individual returns.

When property is disposed of prior to the "life years" assigned, each shareholder should be notified of the dates when the property was purchased and sold so he may reflect in his return for the year of sale the amount by which the credit taken in a prior year or years exceeds the credit as recomputed due to the early disposition of the property. See section 1.47–4 of the regulations and Form 4255.

Credit for wages paid or incurred in Work Incentive (WIN) Programs.—Effective for tax years beginning after 1971, employers may claim a credit of 20% of the salaries and wages paid or incurred to employees hired under a Work Incentive Program. The credit is allowed for the salaries and wages paid or incurred for the first 12 months of employment. For special rules and limitations, see Form 4874 and sections 50A and 50B.

The corporation must attach to its return a statement showing the allocation of the WIN salaries and wages to the shareholders. This statement must also show each WIN employee's name, social security number, date employment began, and the qualified salaries and wages paid or incurred.

Shareholders are allowed the WIN tax credit on their individual returns for their allocated portion of the qualified salaries and wages. Shareholders must attach Form 4874 to their individual returns.

Tax Guide for Small Business (Publication 334) contains answers to most questions that arise if you start, operate, or dispose of a business. Explanations and examples are provided to illustrate the application of Federal income, excise, social security, and withholding taxes to sole proprietorships, partnerships, and corporations. This booklet may be obtained from the Public Documents Distribution Center, Pueblo Industrial Park, Pueblo, Colorado 81009 and Government Printing Office Bookstores (make check or money order payable to Superintendent of Documents) or your District Director for 75 cents.

Codes for Principal Business Activity and Principal Product or Service

These industry titles and definitions are based on the Standard Enterprise Classification system developed by the Office of Management and Budget, Executive Office of the President, to classify enterprises by type of activity in which they are engaged. The system follows closely the Standard Industrial Classification used to classify establishments.

Using the list below, enter on page 1, under B, the code number for the specific industry group from which the largest percentage of "total receipts" is derived. "Total receipts" means gross receipts (line 1, page 1) plus all other income (lines 4 through 10, page 1). On page 3, under J, state the principal business activity and principal product or service that account for the largest percentage of total receipts. For example, if the principal business activity is "Grain mill products," the principal product or service may be "Cereal preparations."

AGRICULTURE, FORESTRY, and FISHERY

Code
0110 Farms
0120 Agricultural services and hunting and trapping
0130 Forestry and forestry services
0140 Fishery

MINING

Metal mining:
1010 Iron ores
1020 Copper, lead and zinc, gold and silver ores
1098 Other metal mining
1100 Anthracite and bituminous coal and lignite mining.
Crude petroleum and natural gas
1310 Crude petroleum, natural gas, and natural gas liquids
1380 Oil and gas field services
Nonmetallic minerals (except fuels) mining:
1410 Stone, sand, and gravel
1498 Other nonmetallic minerals, except fuels

CONTRACT CONSTRUCTION

General contractors:
1510 Building construction.
1520 Highway and street construction, and other heavy construction.
Special trade contractors:
1531 Plumbing heating and air conditioning
1532 Electrical work
1538 Other special trade contractors

MANUFACTURING

Food and kindred products:
2010 Meat products
2020 Dairy products
2030 Canning and preserving fruits, vegetables, and sea foods.
2040 Grain mill products
2050 Bakery products
2060 Sugar
2070 Confectionery and related products
2082 Malt liquors and malt
2084 Wines, brandy, and brandy spirits
2085 Distilled, rectified, and blended liquors
2086 Soft drinks, flavoring extracts and sirups
2091 Vegetable oil mills, and animal, marine and edible fats and oils
2098 Other food and kindred products
2100 Tobacco manufactures.
Textile mill products:
2211 Broad woven fabric mills, cotton
2212 Broad woven fabric mills, man-made fiber and silk
2213 Dyeing and finishing, except wool and knit goods
2220 Broad woven fabric mills, wool: including dyeing and finishing
2250 Knitting mills
2270 Carpets and rugs
2280 Yarn and thread mills
2291 Narrow fabrics
2298 Other textile mill products
Apparel and other fabricated textile products:
2310 Men's and boys' clothing
2330 Women's, children's, and infants' clothing
2380 Hats, caps, millinery, fur goods, and other apparel and accessories
2398 Other fabricated textile products
Lumber and wood products, except furniture:
2410 Logging camps and logging contractors, saw mills, and planing mills.
2430 Millwork, veneers, plywood, and prefabricated structural wood products
2498 Wooden containers and other wood products
Furniture and fixtures:
2510 Household furniture
2590 Furniture and fixtures, except household furniture
Paper and allied products:
2611 Pulp mills.
2614 Paper, paperboard, building paper, and building board mills
2640 Converted paper and paperboard products, except containers
2650 Paperboard boxes and containers
Printing, publishing, and allied industries:
2711 Newspapers publishing, publishing and printing
2712 Periodicals publishing publishing and printing
2715 Books publishing and printing, greeting cards, miscellaneous publishing
2720 Commercial printing, including manifold business forms
2780 Bookbinding, related industries, and printing trade services.
Chemicals and allied products:
2811 Industrial inorganic and organic chemicals.
2812 Plastics materials, synthetic resins, synthetic rubber, and man made fibers, except glass
2830 Drugs.
2841 Soap, detergents, and cleaning preparations
2842 Perfumes, cosmetics, and other toilet preparations
2850 Paints and allied products
2870 Fertilizers and other agricultural chemicals
2898 Other chemical products, including gum and wood products
Petroleum refining and related industries:
2911 Petroleum refining without extraction
2912 Integrated petroleum refining and extraction
2998 Paving and roofing materials, and other products of petroleum and coal
Rubber and miscellaneous plastics products:
3010 Tires and inner tubes
3020 Rubber footwear, reclaimed rubber, and other fabricated rubber products
3098 Miscellaneous plastics products.

Code
Leather and leather products:
3140 Footwear, except rubber
3198 Leather tanning and finishing, and other leather products
Stone, clay, and glass products:
3210 Glass and glass products
3240 Cement, hydraulic
3250 Structural clay products
3260 Pottery and related products
3270 Concrete, gypsum, and plaster products
3298 Cut stone and stone products, and abrasive asbestos, and other nonmetallic mineral products
Primary metal industries.
3310 Blast furnaces, steel works and iron and steel foundries and forgings
3330 Nonferrous metals smelting, refining rolling drawing and alloying, including foundries and forgings
3398 Other primary metal industries
Fabricated metal products, except machinery and transportation equipment:
3410 Metal cans
3420 Cutlery, hand tools, and general hardware
3430 Heating apparatus (except electric) and plumbing fixtures
3440 Fabricated structural metal products
3450 Screw machine products, and bolts, nuts, screws, rivets and washers
3461 Metal stampings
3462 Metal coating and engraving
3498 Fabricated wire products and other fabricated metal products
Machinery, except electrical:
3510 Engines and turbines
3520 Farm machinery and equipment
3530 Construction, mining, and materials handling machinery and equipment
3540 Metalworking machinery and equipment
3550 Special industry machinery and equipment, except metalworking
3560 General industrial machinery and equipment
3570 Office, computing, and accounting machines
3580 Service industry machines
3598 Other machinery, except electrical
Electrical machinery, equipment, and supplies:
3611 Electrical transmission and distribution equipment
3612 Electrical industrial apparatus
3630 Household appliances
3650 Radio and television receiving sets, except communication types
3661 Communication equipment
3662 Electronic components and accessories
3691 Electric lighting and wiring equipment, except insulated wire
3698 Other electrical machinery, equipment, and supplies
Transportation equipment:
3711 Motor vehicles, passenger car, truck, and bus bodies, and truck trailers
3714 Motor vehicle parts and accessories.
3721 Aircraft, and complete guided missiles and space vehicles
3722 Aircraft parts, and guided missile and space vehicle subassemblies
3730 Ship and boat building and repair
3791 Railroad equipment, including street cars
3798 Motorcycles, bicycles, and parts, and other transportation equipment
Scientific instruments; photographic equipment; watches and clocks:
3810 Scientific and mechanical measuring instruments
3830 Optical, medical, and ophthalmic goods
3860 Photographic equipment and supplies
3870 Watches and clocks
Miscellaneous manufacturing industries, including ordnance and accessories:
3910 Jewelry, silverware, and plated ware
3920 Toys and sporting goods
3930 Ordnance, except guided missiles.
3991 Costume jewelry
3998 Musical instruments, office and artists materials, and other manufacturing industries.

TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, and SANITARY SERVICES

Transportation:
4011 Railroad transportation, terminals, and related services
4020 Local, suburban, and intercity passenger transportation, including taxicabs and school buses.
4030 Motor freight transportation and warehousing
4040 Water transportation.
4050 Air transportation
4060 Pipe line transportation.
4098 Other transportation services
Communication services:
4810 Telephone communications (wire or radio).
4820 Telegraph communications (wire or radio).
4830 Radio and television broadcasting
4898 Other communication services
Electric, gas, and sanitary services:
4910 Electric companies and systems (95 percent or more)
4920 Gas companies and systems (95 percent or more)
4930 Combination companies and systems—gas, electric, or other services
4940 Water supply and other sanitary services.

WHOLESALE TRADE

5010 Motor vehicles and automotive equipment.
5020 Drugs, chemicals, and paints.
5030 Dry goods and apparel
5047 Meat and meat products
5048 Poultry and poultry products, fish and sea foods, and other groceries and related products.

Code
5050 Farm products—raw materials
5060 Electrical goods
5070 Hardware, and plumbing and heating equipment and supplies
5080 Machinery equipment, and supplies
5091 Metals and minerals, except petroleum products and scrap
5092 Petroleum and petroleum products
5095 Beer, wine, and distilled alcoholic beverages
5096 Paper and its products
5097 Lumber and construction materials
5098 Other wholesale trade

RETAIL TRADE

Building materials, hardware, and farm equipment:
5211 Building materials
5215 Hardware stores
5216 Farm equipment dealers
General merchandise stores:
5221 Department stores
5222 Variety stores
5223 Mail order houses
5228 Other general merchandise stores.
5230 Food stores.
Automotive dealers and gasoline service stations
5241 Automobile and truck dealers
5243 Gasoline service stations
5248 Tire, battery and accessory dealers and miscellaneous aircraft, marine and automotive dealers
Other retail stores.
5250 Apparel and accessories
5260 Furniture, home furnishings and equipment stores
5270 Eating and drinking places
5291 Drug stores and proprietary stores
5292 Liquor stores
5293 Jewelry stores
5298 Sporting goods secondhand, and farm and garden supply stores, fuel dealers and other retail stores

FINANCE, INSURANCE, and REAL ESTATE

Banks and trust companies:
6011 Mutual savings banks
6012 Banks and trust companies, except mutual savings banks.
Credit agencies other than banks:
6021 Savings and loan, building and loan associations
6022 Personal credit agencies
6025 Business credit agencies
6028 Loan correspondents and brokers, and other credit agencies
Security and commodity brokers, dealers, exchanges and services.
6033 Security brokers, dealers, and flotation companies
6038 Commodity brokers and dealers, security and commodity exchanges, and allied services
Holding and other investment companies.
6042 Regulated investment companies
6043 Real estate investment trusts, 1960 Act.
6044 Small business investment cos., 1958 Act
6048 Other holding and investment companies
Insurance
6055 Life insurance
6056 Mutual insurance, except life or marine and certain fire or flood insurance companies
6058 Other insurance companies
6060 Insurance agents, brokers, and service
Real estate:
6510 Real estate operators (except developers) and lessors of buildings
6521 Lessors of mining, oil, and similar property
6522 Lessors of railroad property
6528 Lessors of real property other than buildings, not elsewhere classified.
6550 Subdivders, developers, and operative builders
6591 Agents, brokers, and managers
6592 Title abstract companies
6593 Combinations of real estate, insurance, loans, and law offices.

SERVICES

Hotels, camps, and other lodging places:
7013 Tourist courts and motels
7018 Hotels and other lodging places, except tourist courts and motels
Personal services:
7210 Laundries, laundry services, cleaning and dyeing plants
7220 Photographic studios, including commercial photography
7298 Beauty, barber, shoe repair, and pressing shops, funeral, and other personal services
Business services:
7310 Advertising
7398 Credit reporting and employment agencies, news syndicates, duplicating, mailing, stenographic, building, and other business services.
Automobile and other repair services:
7510 Automobile parking, repair, and services
7550 Repair services, except automobile
Amusement and recreation services:
7810 Motion picture production, distribution, and related services
7830 Motion picture theaters
7900 Amusement and recreation services, except motion pictures.
Other services:
8011 Offices of physicians and surgeons.
8012 Offices of dentists and dental surgeons.
8019 Other medical services.
8020 Educational services.
8030 Legal services
8098 Services not elsewhere classified.

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Form **1120**
Department of the Treasury
Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 1972 or other taxable year beginning
, 1972, ending , 19
(PLEASE TYPE OR PRINT)

1972

Check if a—
A Consolidated return ☐
B Personal Holding Co. ☐
C Business Code No. (See page 7 of instructions.)

Name
Number and street
City or town, State, and ZIP code

D Employer Identification No.
E County in which located
F Enter total assets from line 14, column (D), Schedule L (See instruction R)
$

IMPORTANT—Fill in all applicable lines and schedules. If the lines on the schedules are not sufficient, see instruction N

GROSS INCOME	1 Gross receipts or gross sales . Less: Returns and allowances	1	
	2 Less: Cost of goods sold (Schedule A) and/or operations (attach schedule)	2	
	3 Gross profit	3	
	4 Dividends (Schedule C)	4	
	5 Interest on obligations of the United States and U.S. instrumentalities	5	
	6 Other interest	6	
	7 Gross rents	7	
	8 Gross royalties	8	
	9 (a) Net capital gains—(separate Schedule D)	9(a)	
	(b) Ordinary gain or (loss) from Part II, Form 4797 (attach Form 4797)	9(b)	
	10 Other income (see instructions—attach schedule)	10	
	11 TOTAL income—Add lines 3 through 10	11	
DEDUCTIONS	12 Compensation of officers (Schedule E)	12	
	13 Salaries and wages (not deducted elsewhere)	13	
	14 Repairs (see instructions)	14	
	15 Bad debts (Schedule F if reserve method is used)	15	
	16 Rents	16	
	17 Taxes (attach schedule)	17	
	18 Interest	18	
	19 Contributions (not over 5% of line 28 adjusted per instructions—attach schedule)	19	
	20 Amortization (attach schedule)	20	
	21 Depreciation (Schedule G)	21	
	22 Depletion	22	
	23 Advertising	23	
	24 Pension, profit-sharing, etc. plans (see instructions)	24	
	25 Employee benefit programs (see instructions)	25	
	26 Other deductions (attach schedule)	26	
	27 TOTAL deductions—Add lines 12 through 26	27	
	28 Taxable income before net operating loss deduction and special deductions (line 11 less line 27)	28	
	29 Less: (a) Net operating loss deduction (see instructions—attach schedule) 29(a)		
	(b) Special deductions (Schedule I) 29(b)		
	30 Taxable income (line 28 less line 29)	30	
TAX	31 TOTAL TAX (Schedule J)	31	
	32 Credits: (a) Overpayment from 1971 allowed as a credit		
	(b) 1972 estimated tax payments		
	(c) Less refund of 1972 estimated tax applied for on Form 4466 ( )		
	(d) Tax deposited with Form 7004 (attach copy)		
	(e) Tax deposited with Form 7005 (attach copy)		
	(f) Credit from regulated investment companies (attach Form 2439)		
	(g) U.S. tax on special fuels, nonhighway gas and lubricating oil (attach Form 4136)		
	33 TAX DUE (line 31 less line 32). See instruction G for depositary method of payment	33	
	34 OVERPAYMENT (line 32 less line 31)	34	
	35 Enter amount of line 34 you want: Credited to 1973 estimated tax ▶ Refunded ▶	35	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than the taxpayer, his declaration is based on all information of which he has any knowledge.

The Internal Revenue Service does not require a seal on this form, but if one is used, please place it here.

Date Signature of officer Title

Date Signature of individual or firm preparing the return Preparer's address Emp. Ident. or Soc. Sec. No.

Form 1120 (1972) Page 2

Schedule A—COST OF GOODS SOLD (See instruction 2)

1 Inventory at beginning of year
2 Merchandise bought for manufacture or sale
3 Salaries and wages
4 Other costs (attach schedule)
5 Total
6 Less inventory at end of year
7 Cost of goods sold—Enter on line 2, page 1

Method of inventory valuation

Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory? ☐ Yes ☐ No

If "Yes," attach an explanation.

Schedule C—DIVIDENDS (See instruction 4)

1 Domestic corporations subject to 85% deduction
2 Certain preferred stock of public utilities
3 Foreign corporations subject to 85% deduction
4 Dividends from wholly-owned foreign subsidiaries subject to 100% deduction (section 245(b))
5 Other dividends from foreign corporations
6 Includable income from controlled foreign corporations (Subpart F; attach Forms 3646)
7 Foreign dividend gross-up (section 78)
8 Qualifying dividends received from affiliated groups and subject to the 100% deduction (section 243(a)(3))
9 Qualifying dividends received from affiliated groups and subject to the provisions of section 1564(b)
10 Dividends from a DISC or former DISC not included in line 1 (section 246(d))
11 Other dividends
12 Total—Enter here and on line 4, page 1

Schedule E—COMPENSATION OF OFFICERS (See instruction 12)

1. Name of officer	2 Social security number	3 Title	4 Time devoted to business	Percent of corporation stock owned 5. Common	6 Preferred	7 Amount of compensation	8 Expense account allowances

Total compensation of officers—Enter here and on line 12, page 1

Schedule F—BAD DEBTS—RESERVE METHOD (See instruction 15)

1 Year	2. Trade notes and accounts receivable outstanding at end of year	3. Sales on account	Amount added to reserve 4 Current year's provision	5. Recoveries	6 Amount charged against reserve	7 Reserve for bad debts at end of year
1967						
1968						
1969						
1970						
1971						
1972						

Schedule G—DEPRECIATION (See instructions for Schedule G)

Note: If depreciation is computed by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System) with your return. Except as otherwise expressly provided in income tax regulations sections 1.167 (a)–11 (b) (5) (vi) and 1.167 (a)–12 the provisions of Revenue Procedures 62–21 and 65–13 are not applicable for taxable years ending after December 31, 1970.

Check box(es) if you made an election this taxable year to use ☐ Class Life ADR System and/or ☐ Guideline Class Life System

	1 Group and guideline class or description of property	2. Date acquired	3 Cost or other basis	4 Depreciation allowed or allowable in prior years	5 Method of computing depreciation	6. Life or rate	7 Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)							
2 Depreciation from Form 4832							
3 Depreciation from Form 5006							
4 Other depreciation:							
Buildings							
Furniture and fixtures							
Transportation equipment							
Machinery and other equipment							
Other (specify)							
5 Totals							
6 Less amount of depreciation claimed in Schedule A							
7 Balance—Enter here and on line 21, page 1							

Schedule H—SUMMARY OF DEPRECIATION (Other than additional first-year depreciation)

	Straight line	Declining balance	Sum of the years digits	Units of production	Other (specify)	Total
1 Depreciation from Form 4832						
2 Depreciation from Form 5006						
3 Other						

Form 1120 (1972) Page 3

Schedule I—SPECIAL DEDUCTIONS

1 (a) 85% of line 1, Schedule C
(b) 60.208% of line 2, Schedule C
(c) 85% of line 3, Schedule C
(d) 100% of line 4, Schedule C
2 Total—See page 6 of instructions for limitation
3 100% of line 4, Schedule C
4 Enter dividends-received deduction allowed for dividends reported on line 9, Schedule C. See section 1564(b) for computation
5 Dividends paid on certain preferred stock of public utilities (see instructions)
6 Western Hemisphere trade corporations (see instructions)
7 Total special deductions—Add lines 2 through 6. Enter here and on line 29(b), page 1

Schedule J—TAX COMPUTATION

1 Taxable income (line 30, page 1). (If DISC inter-company pricing rules (section 994(a)) apply, check here ☐, attach a computation of taxable income under section 994(a), and enter the recomputed taxable income here)
2 Surtax exemption—Enter line 1 or $25,000, whichever is lesser. (Component members of a controlled group—see page 6 of instructions and enter your surtax exemption or line 1, whichever is lesser.)
3 Line 1 less line 2
4 (a) 22% of line 1
(b) 26% of line 3
(c) If multiple surtax exemption is elected under section 1562, enter 6% of line 2
5 Income tax (line 4, or alternative tax from separate Schedule D, whichever is lesser)
6 (a) Foreign tax credit (attach Form 1118)
(b) Investment credit (attach Form 3468)
(c) Work incentive (WIN) credit (attach Form 4874)
7 Total of lines 6(a), (b), and (c)
8 Line 5 less line 7
9 Personal holding company tax (attach Schedule 1120 PH)
10 Tax from recomputing a prior year investment credit (attach Form 4255)
11 Minimum tax on tax preference items (see page 6 of instructions). Check here ☐ if Form 4626 is attached
12 Total tax—Add lines 8 through 11. Enter here and on line 31, page 1

Schedule K—RECORD OF FORM 503 FEDERAL TAX DEPOSITS (List deposits in order of date made—See instruction G)

Serial number of Form 503	Date of deposit	Amount	Serial number of Form 503	Date of deposit	Amount	Serial number of Form 503	Date of deposit	Amount

G Date incorporated

H (1) Did you at the end of the taxable year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? ☐ Yes ☐ No
(2) Did any corporation, individual, partnership, trust, or association at the end of the taxable year own, directly or indirectly, 50% or more of your voting stock? ☐ Yes ☐ No
(For rules of attribution, see section 267(c).)
If the answer to (1) or (2) is "Yes," attach a schedule showing
(a) name, address, and identifying number; and
(b) percentage owned.
If the answer to (1) above is "Yes," show the taxable income or (loss) from line 30, page 1, Form 1120 of such corporation for the taxable year ending with or within your taxable year.
If the answer to (2) above is "Yes," was the owner of such voting stock an alien individual or a foreign corporation, partnership, trust or association? ☐ Yes ☐ No

I Did you have any contracts or subcontracts subject to the Renegotiation Act of 1951? ☐ Yes ☐ No. If "Yes," enter the aggregate gross dollar amount billed during the year

J Did you ever declare a stock dividend? ☐ Yes ☐ No

K Did you claim a deduction for expenses connected with: Yes No
(1) Entertainment facility (boat, resort, ranch, etc.)? ☐ ☐
(2) Living accommodations (except employees on business)? ☐ ☐
(3) Employees' families at conventions or meetings? ☐ ☐
(4) Employee or family vacations not reported on Form W-2? ☐ ☐

L Taxable income or (loss) from line 30, page 1, Form 1120 for:
1969 , 1970 , 1971

M Refer to page 7 of instructions and state the principal:
Business activity
Product or service

N Were you a member of a controlled group subject to the provisions of:
(1) Section 1561? ☐ Yes ☐ No (2) Section 1562? ☐ Yes ☐ No
If answer to (1) or (2) is "Yes," check type of relationship:
(a) parent-subsidiary ☐ (b) brother-sister ☐
(c) combination of (a) and (b) ☐ (See section 1563.)
If answer to (2) is "Yes," does section 1562(b)(1)(A) apply (nonapplication of 6% additional tax under section 1562)? ☐ Yes ☐ No

O Did the corporation, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country? ☐ Yes ☐ No
If "Yes," attach Form 4683. (For definitions, see Form 4683.)

P Were you a U.S. shareholder of any controlled foreign corporation? ☐ Yes ☐ No. (See sections 951 and 957.) If "Yes," attach Form 3646 for each such corporation.

Q During this taxable year, did you pay dividends (other than stock dividends and distributions in exchange for stock) in excess of your current and accumulated earnings and profits? ☐ Yes ☐ No. (See sections 301 and 316.)
If "Yes," file Schedule A, Form 1096. If this is a consolidated return, answer here for parent corporation and on Form 851, Affiliations Schedule, for each subsidiary.

R Did you file all required Forms 1099, 1096 and 1087? ☐ Yes ☐ No

Form 1120 (1972) Page 4

Schedule L—BALANCE SHEETS

ASSETS	Beginning of taxable year (A) Amount	Beginning of taxable year (B) Total	End of taxable year (C) Amount	End of taxable year (D) Total
1 Cash				
2 Trade notes and accounts receivable				
(a) Less allowance for bad debts				
3 Inventories				
4 Gov't obligations: (a) U.S. and instrumentalities				
(b) State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)				
6 Loans to stockholders				
7 Mortgage and real estate loans				
8 Other investments (attach schedule)				
9 Buildings and other fixed depreciable assets				
(a) Less accumulated depreciation				
10 Depletable assets				
(a) Less accumulated depletion				
11 Land (net of any amortization)				
12 Intangible assets (amortizable only)				
(a) Less accumulated amortization				
13 Other assets (attach schedule)				
14 Total assets				
LIABILITIES AND STOCKHOLDERS' EQUITY				
15 Accounts payable				
16 Mtges., notes, bonds payable in less than 1 yr.				
17 Other current liabilities (attach schedule)				
18 Loans from stockholders				
19 Mtges., notes, bonds payable in 1 yr. or more				
20 Other liabilities (attach schedule)				
21 Capital stock: (a) Preferred stock				
(b) Common stock				
22 Paid-in or capital surplus (attach reconciliation)				
23 Retained earnings—Appropriated (attach sch.)				
24 Retained earnings—Unappropriated				
25 Less cost of treasury stock		( )		( )
26 Total liabilities and stockholders' equity				

Schedule M-1—RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN

1 Net income per books
2 Federal income tax
3 Excess of capital losses over capital gains
4 Taxable income not recorded on books this year (itemize)
5 Expenses recorded on books this year not deducted in this return (itemize)
(a) Depreciation $
(b) Depletion $
6 Total of lines 1 through 5
7 Income recorded on books this year not included in this return (itemize)
(a) Tax-exempt interest $
8 Deductions in this tax return not charged against book income this year (itemize)
(a) Depreciation $
(b) Depletion $
9 Total of lines 7 and 8
10 Income (line 28, page 1)—line 6 less 9.

Schedule M-2—ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (line 24 above)

1 Balance at beginning of year
2 Net income per books
3 Other increases (itemize)
4 Total of lines 1, 2, and 3
5 Distributions: (a) Cash
(b) Stock
(c) Property
6 Other decreases (itemize)
7 Total of lines 5 and 6
8 Balance at end of year (line 4 less 7)

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1972 Department of the Treasury Internal Revenue Service

Instructions for Form 1120 U.S. Corporation Income Tax Return

(References are to the Internal Revenue Code.)

General Instructions

A. Taxpayers required to file Form 1120.—

1. Domestic corporations, whether or not having any taxable income, unless exempt under section 501.

2. Real estate investment trusts defined in section 856.

3. Regulated investment companies defined in section 851.

4. Insurance companies described in section 831.

B. Returns required of certain organizations.—

1. Foreign corporations other than life and mutual insurance companies filing Forms 1120L and 1120M—file Form 1120F.

2. Life insurance companies (section 802)—file Form 1120L.

3. Mutual insurance companies (section 821)—file Form 1120M.

4. Exempt farmers' cooperatives (section 1381)—file Form 990–C.

5. Exempt organizations with unrelated trade or business income—file Form 990–T.

6. Small business corporations (section 1372(a))—file Form 1120S.

7. Domestic International Sales Corporations (section 992)—file Form 1120–DISC.

C. Where to file.—

If the corporation's principal business, office, or agency is located in	Use this address
New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Internal Revenue Service Center 1040 Waverly Avenue Holtsville, N.Y. 11799
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Internal Revenue Service Center 310 Lowell Street Andover, Mass 01812
Alabama, Florida, Georgia, Mississippi, South Carolina	Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006
Michigan, Ohio	Internal Revenue Service Center Cincinnati, Ohio 45298
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	Internal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service Center 1160 West 1200 South Street Ogden, Utah 84405
Illinois, Iowa, Missouri, Wisconsin	Internal Revenue Service Center 2306 E. Bannister Road Kansas City, Mo. 64170
California, Hawaii	Internal Revenue Service Center 5045 East Butler Avenue Fresno, California 93730
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	Internal Revenue Service Center 3131 Democrat Road Memphis, Tenn. 38110
Delaware, District of Columbia, Maryland, Pennsylvania	Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155

Note: Corporations having a principal place of business outside the United States or claiming the benefits of section 931 (relating to income from sources within U.S. possessions) must file with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.

D. When to file.—In general, Form 1120 must be filed on or before the 15th day of the 3d month after the end of the taxable year.

You may request an automatic 3-month extension of time to file Form 1120 by filing Form 7004.

Form 7005 may be used to request an additional extension but only by corporations that have previously obtained an automatic 3-month extension by filing Form 7004.

E. Information returns and forms that may be required.—

1. Forms W–2 and W–3.—Statement of wages, other compensation, and tax withheld; and reconciliation of tax withheld.

2. Forms W–2P and W–3P.—Information returns concerning annuities, pensions, profit-sharing, etc., distributions and tax withheld; and reconciliation of tax withheld.

3. Form 1087.—Nominee's information return for reporting dividends, earnings or interest received as a nominee on behalf of another person.

4. Form 1087–OID.—Nominee's information return for original issue discount.

5. Form 1096 and Schedule A (Form 1096).—Annual summary and transmittal of U.S. information returns; corporations paying nontaxable dividends.

6. Forms 966 and 1099–L.—Information returns regarding dissolution or liquidation, and distributions in liquidation.

7. Forms 1099.—Information returns for reporting certain dividends, earnings, interest, patronage dividends, rents, royalties; and commissions, fees, prizes, awards, etc., to nonemployees.

8. Forms 1099–OID and 1099–MED.—Information returns regarding original issue discount, and payments for medical and health care.

9. Form 1118.—Computation of foreign tax credit.

10. Forms 2952 and 3646.—Returns relating to controlled foreign corporations.

11. Form 3468.—Computation of investment credit.

12. Forms 3921, 3922, and 4067.—Information returns concerning exercise of certain stock options and the transfer of stock acquired by certain options.

13. Form 4136.—Computation of credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil.

14. Form 4255.—Tax from recomputing a prior year investment credit.

15. Form 4626.—Computation of minimum tax on tax preference items.

16. Schedule PH (Form 1120).—Computation of U.S. personal holding company tax.

17. Form 4683.—U.S. information return on foreign bank, securities, and other financial account(s).

18. Form 4797.—Sale or exchange of property (other than capital assets) including involuntary conversions.

19. Form 4832.—Computation of depreciation and repair expense as elected under the class life (ADR) system.

20. Form 4848.—Annual employer's return for employees' pension or profit-sharing plans, and the accompanying Schedule A (Form 4848).

21. Form 4849.—Financial statement of employees' pension or profit-sharing fund or fiduciary account.

22. Form 4874.—Computation of credit for wages paid or incurred in Work Incentive (WIN) Programs.

23. Form 5006.—Computation of depreciation and repair expense as elected under the guideline class life system.

F. Period to be covered by 1972 return.—The 1972 return is to be filed for calendar year 1972 and fiscal years beginning in 1972 and ending in 1973. If the return is for a fiscal year, fill in the taxable year space on the form.

FINAL RETURNS.—If the corporation ceases to exist, write "FINAL RETURN" at the top of the form.

G. Depository method of tax payment.—The balance of tax due (line 33) must be paid in full when the return is filed or in two installments, 50% by the 15th day of the 3d month and 50% by the 15th day of the 6th month after the end of the taxable year.

Corporations must deposit all income tax payments with an authorized commercial bank depositary or Federal Reserve bank. All deposits must be accompanied by a Federal Tax Deposit Form 503. Please enter the serial number of Form 503 on your remittance. Do not remit directly to Internal Revenue.

In Schedule K, list all Form 503 deposits that relate to the taxable year for which this return is filed and which were made before or simultaneously with the filing of this return.

Timeliness of deposits will be determined by the date the deposit was received by the commercial bank depositary or Federal Reserve bank.

Forms 503 will be mailed to corporations on a cyclical basis depending on the taxable year of the corporation. Corporations needing Forms 503 may obtain them from the Internal Revenue Service Center where they will file their returns. The application should include the corporation's name, identification number, address, and the taxable year to which the deposits relate.

Penalty for failure to pay tax.—Section 6651 imposes a penalty for failure to pay tax (other than estimated income tax) when due. The penalty is ½% a month or fraction of a month, up to 25%, on the net amount due and is in addition to the 6% a year interest charge imposed on unpaid tax. The penalty does not apply if the failure is due to reasonable cause.

Taxpayers requesting an automatic extension may be liable for the penalty for failure to pay tax if they underestimate their tax on Form 7004. See Form 7004 for additional information.

H. Change in accounting period.—To change your accounting period, see section 1.442–1 of the regulations and Form 1128, Application for Change in Accounting Period.

I. Accounting methods. — Taxable income must be computed using the method of accounting regularly used in keeping the corporation's books and records. In all cases the method adopted must clearly reflect taxable income. (See section 446.)

Unless the law specifically permits, you may not change the method of accounting used to report income in prior years (for income as a whole or for any material item) without first obtaining consent on Form 3115, Application for Change in Accounting Method.

Rounding off to whole-dollar amounts.—The money items on your return and accompanying schedules may be shown as whole-dollar amounts by eliminating any amount less than 50 cents and increasing any amount from 50 cents through 99 cents to the next higher dollar.

J. Estimated tax.—A corporation must make estimated tax payments if its estimated tax (income tax less credits less an estimated tax exemption) can be expected to be $40 or more.

For taxable years beginning in 1973, the estimated tax exemption is 80% of the lesser of (1) 22% of the corporation's surtax exemption or (2) total tax less credits. The 80% estimated tax exemption is reduced 20 percentage points each year and becomes zero in 1977.

A corporation must make estimated tax payments for taxable years beginning in 1973 if it can expect its total tax liability before the 80% estimated tax exemption to be $200 or more.

Form 1120–W may be used as a worksheet to compute your estimated tax.

If you underpaid your estimated tax and believe a penalty charge should not be asserted, attach Form 2220 to your return.

If you overpaid your estimated tax you may apply on Form 4466 for a "quick refund" if the overpayment is (1) at least 10% of your expected income tax liability AND (2) at least $500.

This application for a quick refund must be made within 2½ months after the end of the taxable year and before you file your tax return.

K. Consolidated returns.—The parent corporation must attach Form 851, Affiliations Schedule, to the consolidated return. For the first year a consolidated return is filed, each subsidiary must attach a Form 1122.

Supporting schedules must be filed for each corporation included in the consolidated return. The schedules must be in columnar form and show, both before and after adjustments, the items of gross income and deductions, a computation of taxable income, balance sheets as of the beginning and end of the taxable year, and a reconciliation of retained earnings. In addition, attach consolidated balance sheets and a reconciliation of consolidated retained earnings.

L. Stock ownership in foreign corporations.—If you owned 5% or more in value of the outstanding stock of a foreign personal holding company, attach the statement required by section 551(d).

If you control a foreign corporation or were a 10% or more shareholder of a controlled foreign corporation, you may be required to file Forms 2952 and 3646.

M. Financial statements.—The balance sheets must agree with your books and records. Any differences must be reconciled. Copies of balance sheets required by Federal, State, etc., authorities may be used in place of Schedule L. Certificates of deposit should be included as cash on line 1 of the balance sheet.

Banks, insurance companies, and other corporations required to submit substantially similar statements of income and expense to any Federal, State, etc., authority may submit copies of such statements in place of the information required on lines 1 through 30, page 1. Railroads may substitute Form 1090. In such cases, taxable income must be reconciled in Schedule M–1 with the net profit shown on the statement and entered as line 30, page 1.

N. Attachments.—You may use attachments if the lines on the form schedules are not sufficient. They must contain all the required information and follow the format of the schedules on the return. If an attachment is used in place of a schedule having a summary line on page 1, the total need not be entered on the schedule but must be entered on page 1.

Enter your name and identifying number on all attachments exactly as shown on your preaddressed label.

O. Amended return.—An error in a previously filed income tax return may be corrected by filing a Form 1120X, Form 843, or an amended Form 1120. Although the use of Form 1120X is not mandatory, IRS prefers it be used since it is designed to expedite processing.

P. Transfers to corporation controlled by transferor.—If a person acquires stock or securities of a corporation in exchange for property, and no gain or loss is recognized under section 351, the transferor and transferee must file with their return for the taxable year in which the exchange is completed, the information required by section 1.351–3 of the regulations.

Q. Signature.—The return must be signed by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or by any other corporate officer (such as tax officer) who is authorized to sign.

A receiver, trustee, or assignee must sign any return that he is required to file on behalf of a corporation.

R. Total assets.—If there are no assets at the end of the taxable year, show the total assets as of the beginning of the taxable year.

S. Corporations that liquidate within one calendar month pursuant to section 333.—Such corporations should attach a computation (following the format in Revenue Procedure 65–10, C.B. 1965–1, 738, as modified by Revenue Proce-

dure 67–12, C.B. 1967–1, 589) of accumulated earnings and profits including all items of income and expense accrued up to the date on which the transfer of all property is completed.

Specific Instructions

(Numbered to correspond with the line numbers on page 1 of the return.)

Gross Income

1. Gross receipts.—Enter gross receipts or sales from all business operations except those required to be reported in lines 4 through 10. For reporting advance payments and long term contracts, see section 1.451–5 of the regulations.

If you use the installment method of reporting, enter on line 1 the gross profit on collections from installment sales and carry the same amount to line 3. Attach a schedule showing for the current and 3 preceding years: (a) gross sales, (b) cost of goods sold, (c) gross profits, (d) percentage of gross profits to gross sales, (e) amount collected, and (f) gross profit on amount collected.

2. Cost of goods sold.—The method of valuing inventories may not be changed without permission. Application for permission to change must be made on Form 3115.

Cost of operations (where inventories are not an income-determining factor).—If the amount entered on line 2 includes an amount applicable to cost of operations, attach a schedule showing (1) salaries and wages and (2) other costs in detail.

4. Dividends.—(Numbered to correspond with line numbers in Schedule C.)

[1.] Enter dividends received from domestic corporations subject to income tax and which are subject to the 85% deduction under section 243(a)(1). Include on this line dividends from a DISC or former DISC that are designated as being eligible for the 85% deduction. These are distributions which are made out of other earnings and profits.

Small business investment companies enter dividends received from domestic corporations subject to income tax even though a deduction is allowed for the entire amount of such dividends in line 1 of Schedule I. For dividends received from a regulated investment company, see section 854 for the amount subject to the 85% deduction.

So-called dividends or earnings received from mutual savings banks, etc., are really interest and should not be treated as dividends.

[2.] Enter dividends received on the preferred stock of a public utility that is subject to income tax and is allowed the deduction provided in section 247 for dividends paid.

[3.] Enter dividends received from foreign corporations and which qualify for the 85% deduction provided in section 245(a).

[4.] Enter dividends received from wholly-owned foreign subsidiaries and which are eligible for the 100% deduction provided in section 245(b).

In general, this deduction applies to dividends paid out of the earnings and profits of a foreign corporation for a taxable year during which (1) all of its outstanding stock is owned (directly or indirectly) by the domestic corporation receiving the dividends and (2) all of its gross income from all sources is effectively connected with the conduct of a trade or business within the United States.

This 100% deduction does not apply if an election under section 1562 (election of multiple surtax exemptions by a controlled group of corporations) is effective for either (1) the taxable year of the domestic corporation in which the dividends are received, or (2) the taxable year of the foreign corporation out of the earnings and profits of which the dividends are paid.

[5.] Enter foreign dividends (including minimum distributions under subpart F) that are not reportable on lines 3 and 4. Exclude distributions of amounts constructively taxed in the current year or in prior years under subpart F.

[6.] Include income constructively received from controlled foreign corporations under subpart F. This amount should equal the total of amounts reported in Schedule A, line 5 of Form(s) 3646.

[7.] Include gross-up for taxes deemed paid under sections 902 and 960.

[8.] Enter only those dividends that are subject to the elective provisions of section 243(b) and are entitled to the 100% dividends–received deduction under section 243(a)(3). Corporations making this election are subject to the provisions of section 1561.

[9.] Enter only those dividends that are subject to the elective provisions of section 243(b) and are entitled to the dividends–received deduction as computed under the provisions of section 1564(b). Corporations making this election are subject to the provisions of section 1562 as modified by section 1564.

[10.] Enter dividends from a DISC or former DISC that are designated as not being eligible for the 85% deduction. These are distributions out of accumulated DISC income, previously taxed income, and deemed distributions pursuant to section 995(b)(1).

[11.] Include dividends (other than capital gain dividends) received from regulated investment companies and which are not subject to the 85% deduction; dividends from tax-exempt organizations; dividends (other than capital gain dividends) received from a real estate investment trust which, for the taxable year of the trust in which the dividends are paid, qualifies under sections 856–858; dividends not eligible for a dividends–received deduction because of the holding period of the stock or an obligation to make corresponding payments with respect to similar stock; and any other taxable dividend income not properly reported above.

6. Other interest.—Enter interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, tax refunds, etc.

Do not offset interest income against interest expense.

7. Gross rents.—Enter the gross amount received for the rent of property. Deduct expenses such as repairs, interest, taxes, and depreciation in the proper lines for deductions.

9(a). Net capital gains.—Every sale or exchange of a capital asset must be reported in detail in Schedule D even though no gain or loss is indicated.

If the net long-term capital gain exceeds the net short-term capital loss, or in case of only a net long-term capital gain, compute the alternative tax on separate Schedule D to see if it produces a lesser tax.

9(b). Ordinary gain or loss.—Enter the total ordinary gain or loss from line 9, Part II, Form 4797.

10. Other income.—The attached schedule should include recoveries of bad debts deducted in prior years under the specific charge-off method. Refunds of taxes deducted in prior years should be reported here and not offset against current year's taxes.

If "other income" consists of only one item, you may identify it by showing the account caption in parentheses on line 10.

Deductions

Note: That portion of wage, salary, rent and price payments in excess of the amount permitted under Executive Order 11640, issued pursuant to the authority of the Economic Stabilization Act of 1970, as amended, is not deductible as a business expense under section 162(c)(2). (Revenue Ruling 72–236)

12. Compensation of officers.—Complete column 8 of Schedule E for

your 25 highest paid officers. To determine the highest paid officers, add all allowances, including expense account allowances, to each officer's compensation. Expense account allowance means (1) amounts, other than compensation, received as advances or reimbursements and (2) amounts paid by or for the corporation for expenses incurred by or on behalf of an officer. Column 8 does not have to be completed for any officer for whom the combined amount is less than $30,000.

This information is to be submitted by each member of an affiliated group included in a consolidated return.

For this purpose an officer is a person such as regular officer, chairman of the board, etc., who is elected or appointed to office or who is designated as such in the corporation's charter or bylaws.

14. Repairs.—Enter the cost of incidental repairs, including labor, supplies, and other items, that do not add to the value or appreciably prolong the life of the property. Include in this line the total amount of repairs from Forms 4832 and 5006.

15. Bad debts.—Bad debts may be treated in either of two ways—(1) as a deduction for debts that become worthless in whole or in part, or (2) as a deduction for a reasonable addition to a reserve for bad debts. (Section 166.)

Application to change the method of computing bad debts must be made on Form 3115.

17. Taxes.—Enter taxes paid or accrued during the taxable year and attach a schedule showing the type and amount of tax.

Do not include Federal income taxes; estate, inheritance, legacy, succession, or gift taxes; foreign or United States possession income taxes if a foreign tax credit is claimed; Federal taxes paid on bonds containing a tax-free covenant, or taxes not imposed upon the taxpayer. See section 164(d) for apportionment of taxes on real property between seller and purchaser.

18. Interest.—Enter business interest but do not include interest on indebtedness incurred or continued to purchase or carry obligations on which the interest is wholly exempt from income tax. (Section 265.)

Mutual savings banks, building and loan associations, and cooperative banks, enter amounts paid or credited to the accounts of depositors as dividends, interest, or earnings.

See section 267 for limitation on deductions for unpaid expenses and interest in transactions between related taxpayers.

19. Contributions.—Enter contributions or gifts actually paid within the taxable year to or for the use of charitable and governmental organizations described in section 170(c).

The amount claimed may not exceed 5% of taxable income computed without regard to (1) this deduction, (2) the "special deductions" in line 29(b), (3) any net operating loss carryback to the taxable year under section 172, and (4) any capital loss carryback to the taxable year under section 1212(a)(1).

Charitable contributions in excess of the 5% limitation may not be deducted for the taxable year but may be carried over to the next 5 taxable years.

Corporations on the accrual basis may elect to deduct contributions paid on or before the 15th day of the 3d month after the end of the taxable year if the contributions are authorized by the board of directors during the taxable year. A declaration, signed by an officer, must be attached to the return stating that the resolution authorizing the contributions was adopted by the board of directors.

Attach a schedule showing the name of each organization and the amount paid. If a contribution is made in property other than money, state the kind of property contributed and the method used in determining its fair market value. If a contribution carryover is included, show the amount and how it was determined.

Special rule for contributions of certain property.—If you make a charitable contribution of property, the contribution must be reduced by the sum of

(1) the ordinary income and

(2) in the case of certain contributions, 62½% of the long-term capital gain,

that would have resulted if the property were sold at its fair market value. The reduction for 62½% of the long-term capital gain applies to (1) contributions of tangible personal property for use by an exempt organization for a purpose or function unrelated to the basis for its exemption, and (2) contributions of any property to or for the use of certain private foundations. (Section 170(e).)

Bargain sale to a charitable organization.—If you take a charitable contribution deduction for property sold to a charitable organization, the adjusted basis for determining gain from the sale is an amount which is in the same ratio to the adjusted basis as the amount realized is to the fair market value of the property.

20. Amortization.—If you claim a deduction for amortization, attach a schedule showing: (1) a description of the expenditures being amortized; (2) date acquired, completed, or expended; (3) amount being amortized; (4) amortization deducted in prior years; (5) amortization period (number of months); (6) amortization for this year; and (7) the total amount of amortization less the amount claimed in Schedule A and elsewhere on the return.

See section 169 and regulations thereunder for conditions under which the cost of certified pollution control facilities may be amortized over 60 months.

Also see section 188 for conditions under which certain expenditures for on-the-job training and child care facilities may be amortized over 60 months.

21. Depreciation.—See instructions for Schedule G.

22. Depletion.—The percentage depletion rate for oil and gas wells is 22%. See section 613(b) for rates applicable to other natural deposits.

Attach Form T if a deduction is claimed for depletion of timber.

24. Pension, profit-sharing, etc. plans.—You are required to file Form 4848 with a Schedule A (Form 4848) and Form 4849 if you have adopted a pension, profit-sharing, or other funded deferred compensation plan. These forms are, in general, to be filed on or before the 15th day of the 5th month following the close of your taxable year.

25. Employee benefit programs.—Enter the amount of your contributions to employee benefit programs that are not an incidental part of a pension, profit-sharing, etc., plan included on line 24. Contributions to employee benefit programs that are to be reported on this line include insurance, health and welfare programs.

26. Other deductions.—No deduction is allowable for any amount allocable to a class of exempt income other than exempt interest income. Items directly attributable to wholly exempt income must be allocated to such income, and items directly attributable to any class of taxable income must be allocated to such taxable income.

If an item is indirectly attributable both to taxable income and exempt income, a reasonable proportion of the item, determined in the light of all the facts and circumstances in each case, must be allocated to each.

Attach a statement showing (1) the amount of each class of exempt income and (2) the amount of expense items allocated to each such class. Show the amount allocated by apportionment separately.

29(a). Net operating loss deduction.—The "net operating loss deduction" is the sum of the net operating

loss carryovers and carrybacks to the taxable year. (Section 172(a).)

Generally, a net operating loss may be carried back 3 years and carried over 5 years. The net operating loss must first be carried to the earliest of the 8 taxable years to which it may be carried, then to the next earliest year, etc. The portion of the loss that may be carried to each of the other 7 taxable years is the excess, if any, of the loss over the sum of the taxable income for each of the prior taxable years to which the loss may be carried. (Section 172 (b).)

The term "net operating loss" means the excess of allowable deductions over gross income, computed with the following modifications under section 172(d):

(1) No net operating loss deduction is allowed.

(2) The special deduction provided in section 922 (Western Hemisphere trade corporations) is not allowed.

(3) The special deductions in line 1 of Schedule I are computed without regard to the 85% limitation provided in section 246(b). See section 1.172–2 of the regulations.

(4) The special deduction allowed by section 247 (dividends paid on certain preferred stock of public utilities) is computed without regard to section 247(a)(1)(B).

As stated, the net operating loss deduction is the sum of the carryovers and carrybacks. However, the following modifications must be taken into account in determining the taxable income that must be subtracted from a net operating loss to determine the portion of such loss that will still be available to carry to a later year:

(a) The special deduction provided in section 922 (Western Hemisphere trade corporations) is not allowed.

(b) The net operating loss deduction is determined without regard to the net operating loss for the loss year or any taxable year thereafter, and under certain circumstances, without regard to any portion of a net operating loss attributable to a foreign expropriation loss.

If you have a net operating loss carryback and desire a "quick refund" of taxes, file Form 1139 within 12 months after the close of the taxable year in which the net operating loss occurred. (Section 6411.)

If a net operating loss carryback creates an unused investment credit in a preceding year, the unused credit may be carried back to the 3 preceding years, and, under the provisions of section 6411, a quick refund of the taxes affected may be obtained by filing Form 1139.

29(b). Special deductions.—See instructions for Schedule I.

Schedule G—Depreciation

Complete Schedule G if you claim a deduction for depreciation of property, leasehold improvements, patents, or copyrights. Form 4562, Depreciation, may be used as a supplement to Schedule G.

Class Life (ADR) System and Guideline Class Life System.—If depreciation is figured by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Lite Class System) with your income tax return. Except as otherwise expressly provided in income tax regulations sections 1.167(a)–11(b)(5)(vi) and 1.167(a)–12, the provisions of Revenue Procedures 62–21 and 65–13 are not applicable for taxable years ending after December 31, 1970. For more information, see instructions for Form 4832 and Form 5006 and Publication 534.

Salvage value.—Salvage value must be taken into account in determining the depreciation deduction except under the declining balance method, Class Life (ADR) System, or Guideline Class Life System. For personal property (other than livestock) with a useful life for 3 years or more, salvage value may be reduced by an amount not in excess of 10% of the cost or other basis of the property. In no event may property be depreciated below a reasonable salvage value after making the salvage value reduction.

Tangible property other than real property.—Tangible personal property, whether new or used, may be depreciated under the straight line method or the 150% declining balance method.

New tangible personal property with a useful life of 3 years or more may also be depreciated under (1) the double declining balance method, (2) the sum of the years-digits method, and (3) any other method that does not result in accumulated allowances at the end of any year (during the first two-thirds useful life of the property) greater than the total that could have been deducted if the double declining balance method had been used.

New section 1250 property.—The double declining balance and sum of the years-digits methods may be used only for (1) new residential rental property (from which at least 80% of the gross rental income is derived from rental of residential units), (2) other new real property acquired before July 25, 1969, and (3) new real property placed in service after July 24, 1969, if construction, acquisition, or permanent financing arrangements were entered into before July 25, 1969. Other new real property acquired after July 24, 1969, may be depreciated under the straight line or 150% declining balance methods.

Used section 1250 property.—Used residential rental property acquired after July 24, 1969, with a useful life of 20 years or more may be depreciated under the 125% declining balance method. In the case of used real property acquired before July 25, 1969, or used real property acquired after July 24, 1969, pursuant to a written contract entered into before July 25, 1969, for the acquisition of such property or for the permanent financing thereof, depreciation is limited to the 150% declining balance method. Other used real property acquired after July 24, 1969, may be depreciated under the straight line method.

Rehabilitation expenditures for low-income rental housing.—You may elect to depreciate property attributable to rehabilitation expenditures for low-income rental housing incurred after July 24, 1969. Such depreciation may be claimed under the straight line method using a useful life of 60 months. For details, see section 167(k).

Section 179—Additional first-year depreciation allowance.—For the first year a depreciation deduction is allowable, corporations may elect to write off 20% of the cost (before adjustment for salvage value) of tangible personal property (whether new or used) with a useful life of 6 years or more, up to an aggregate cost of $10,000.

Controlled corporate groups must apportion this $10,000 amount among members of the group. For this purpose, section 179(d)(7) provides a special definition of controlled groups.

Show total additional first-year depreciation on line 1 of the depreciation schedule.

If the additional first-year allowance is elected, the basis of the property must be reduced by the amount of the deduction when computing ordinary depreciation.

Schedule I—Special Deductions

(Numbered to correspond with line numbers in Schedule I.)

1. A small business investment company operating under the Small Business Investment Act of 1958 may deduct 100% of dividends received from domestic corporations subject to income tax. (Section 243(a)(2).)

No deduction shall be allowed under section 243 in respect of a dividend from a corporation which is a DISC or former DISC (as defined in section 992 (a)) to the extent such dividend is paid out of the corporation's accumulated DISC income or previously taxed income, or is a deemed distribution pursuant to section 995(b)(1).

In general, no dividends-received deduction will be allowed on any share of stock (a) that is disposed of before the corporation has held it at least 15 days, or (b) to the extent the corporation is under an obligation to make corresponding payments with respect to substantially identical stock or securities.

2. Limitation on dividends-received deduction.—Line 2 may not exceed 85% of (line 28, page 1, less the sum of lines 3, 4, and 6 of Schedule I). For this purpose, line 28, page 1, is to be computed without regard to any capital loss carryback to the taxable year under section 1212(a)(1).

In a year in which a net operating loss occurs, sections 172(d) and 246(b) provide that this 85% limitation does not apply even if the loss is created by the dividends-received deduction.

In the case of a small business investment company, the dividends-received deduction of 100% included in line 2 is not subject to the overall 85% limitation.

Financial institutions, see section 596 for special limitation on dividends-received deduction.

5. Deduction for dividends paid on certain preferred stock of public utilities.—Section 247 allows public utilities a deduction of 29.167% of the lesser of (1) dividends paid on their preferred stock during the taxable year, or (2) taxable income computed without regard to this deduction. In a year in which a net operating loss occurs, section 172(d) provides that the deduction is to be computed without regard to section 247(a)(1)(B).

6. Deduction for Western Hemisphere trade corporations.—Section 922 allows Western Hemisphere trade corporations a deduction of 29.167% of taxable income computed without regard to this deduction.

However, no deduction is allowed to a corporation for a taxable year for which it is a DISC or in which it owns at any time stock in a DISC or former DISC as defined in section 992(a).

Schedule J—Tax Computation

1. Surtax exemption.—In general, corporations are entitled to a $25,000 surtax exemption. Certain controlled corporations, however, are limited to a smaller amount under the provisions of sections 1561, 1562 and 1564. (See section 1563 for definition of controlled group.)

Under the provisions of section 1561, a controlled group of corporations, with respect to a specified December 31, must divide one $25,000 surtax exemption equally among all component members of the group unless the group specifically consents to split up the $25,000 amount among all component members in accordance with an apportionment plan. See section 1561 and the regulations thereunder for the time and manner of making the consent.

For taxable years beginning in 1972, only one member of a group that has made an election under section 1562 may claim a full $25,000 surtax exemption with the others being limited to $12,500. (This $12,500 is further reduced in years 1973 and 1974 and becomes zero in 1975.) Section 1564(a)(2) provides that the component members of the controlled group must elect which member is to receive the full $25,000 and which members are to be limited to $12,500. See regulations section 1.1564–1(b) for the manner of making the election.

If the group elects to have each component member claim a separate surtax exemption under section 1562, each component member must pay an additional tax of 6% of the amount of income equal to its surtax exemption. If only one member of the group has any taxable income, the 6% tax does not apply. (Section 1562(b)(1)(A)).

2. Mutual savings banks conducting life insurance business.—The tax under section 594 consists of the sum of (1) a partial tax computed on Form 1120 on the taxable income of the bank determined without regard to income or deductions allocable to the life insurance department; and (2) a partial tax on the taxable income computed on Form 1120L of the life insurance department. Enter the combined tax on line 5 of Schedule J, Form 1120. Attach Form 1120L as a schedule and identify as such.

3. Credit for wages paid or incurred in Work Incentive (WIN) Programs.—Effective for tax years beginning after 1971, employers may claim a credit of 20% of the salaries and wages paid or incurred to employees hired under a Work Incentive (WIN) Program. The credit is allowed for the salaries and wages paid or incurred for the first 12 months of employment. For special rules and limitations, see Form 4874 and sections 50A and 50B.

4. Tax from recomputing a prior year investment credit.—If property is disposed of prior to the life-years category used in computing the investment credit, the investment credit must be recomputed using as the useful life the period the property was actually held. In recomputing the credit, use the life years categories of 0–3 years; 3–5; 5–7; and 7 or more. If the credit taken (including carrybacks and carryovers) exceeds the recomputed credit, the tax for the year of disposition must be increased by the excess. Form 4255 may be used to compute the tax.

The tax from recomputing a prior year investment credit may not be offset against the current year's investment credit.

5. Minimum tax on tax preference items.—Corporations having tax preference items must attach Form 4626, Computation of Minimum Tax, to their return whether or not the minimum tax applies.

Under the provisions of section 56, certain items of tax preference are subject to a minimum income tax. These tax preference items, after deducting a $30,000 exemption, the amount of taxes imposed for the year, and tax carryovers to the taxable year, are taxed at a 10% rate.

Items of tax preference include: (1) Accelerated depreciation on real property, (2) Accelerated depreciation on personal property subject to a net lease,* (3) Amortization of pollution control facilities, (4) Amortization of railroad rolling stock, (5) Amortization of on-the-job training facilities, (6) Amortization of child care facilities, (7) Reserves for losses on bad debts of financial institutions, (8) Excess percentage depletion, and (9) Capital gains.

*Applies only to personal holding companies

Tax Guide for Small Business (Publication 334) contains answers to most questions that arise if you start, operate, or dispose of a business. Explanations and examples are provided to illustrate the application of Federal income, excise, social security, and withholding taxes to sole proprietorships, partnerships, and corporations. This booklet may be obtained from the Public Documents Distribution Center, Pueblo Industrial Park, Pueblo, Colorado 81009 and Government Printing Office Bookstores (make check or money order payable to Superintendent of Documents) or your District Director for 75 cents.

Codes for Principal Business Activity and Principal Product or Service

These industry titles and definitions are based on the Standard Enterprise Classification system developed by the Office of Management and Budget, Executive Office of the President, to classify enterprises by type of activity in which they are engaged. The system follows closely the Standard Industrial Classification used to classify establishments.

Using the list below, enter on page 1, under C, the code number for the specific industry group from which the largest percentage of "total receipts" is derived. "Total receipts" means gross receipts (line 1, page 1) plus all other income (lines 4 through 10, page 1). On page 3, under M, state the principal business activity and principal product or service that account for the largest percentage of total receipts. For example, if the principal business activity is "Grain mill products," the principal product or service may be "Cereal preparations."

AGRICULTURE, FORESTRY, and FISHERY

Code
0110 Farms
0120 Agricultural services and hunting and trapping
0130 Forestry and forestry services
0140 Fishery

MINING

Metal mining:
1010 Iron ores
1020 Copper, lead and zinc, gold and silver ores
1098 Other metal mining
1100 Anthracite and bituminous coal and lignite mining.
Crude petroleum and natural gas:
1310 Crude petroleum, natural gas, and natural gas liquids
1380 Oil and gas field services
Nonmetallic minerals (except fuels) mining:
1410 Stone, sand, and gravel
1498 Other nonmetallic minerals, except fuels

CONTRACT CONSTRUCTION

General contractors:
1510 Building construction
1520 Highway and street construction, and other heavy construction
Special trade contractors:
1531 Plumbing, heating, and air conditioning
1532 Electrical work
1538 Other special trade contractors

MANUFACTURING

Food and kindred products:
2010 Meat products
2020 Dairy products
2030 Canning and preserving fruits, vegetables, and sea foods
2040 Grain mill products
2050 Bakery products
2060 Sugar
2070 Confectionery and related products
2082 Malt liquors and malt
2084 Wines, brandy, and brandy spirits
2085 Distilled, rectified, and blended liquors
2086 Soft drinks, flavoring extracts, and sirups
2091 Vegetable oil mills, and animal, marine, and edible fats and oils
2098 Other food and kindred products
2100 Tobacco manufactures.
Textile mill products:
2211 Broad woven fabric mills, cotton
2212 Broad woven fabric mills, man-made fiber and silk
2213 Dyeing and finishing, except wool and knit goods
2220 Broad woven fabric mills, wool: including dyeing and finishing
2250 Knitting mills
2270 Carpets and rugs
2280 Yarn and thread mills
2291 Narrow fabrics
2298 Other textile mill products
Apparel and other fabricated textile products:
2310 Men's and boys' clothing
2330 Women's, children's, and infants' clothing
2380 Hats, caps, millinery, fur goods, and other apparel and accessories
2398 Other fabricated textile products.
Lumber and wood products, except furniture:
2410 Logging camps and logging contractors, saw mills, and planing mills.
2430 Millwork, veneers, plywood, and prefabricated structural wood products.
2498 Wooden containers and other wood products
Furniture and fixtures:
2510 Household furniture
2590 Furniture and fixtures, except household furniture
Paper and allied products:
2611 Pulp mills.
2614 Paper, paperboard, building paper, and building board mills
2640 Converted paper and paperboard products, except containers
2650 Paperboard boxes and containers.
Printing, publishing, and allied industries:
2711 Newspapers: publishing, publishing and printing
2712 Periodicals: publishing, publishing and printing
2715 Books: publishing and printing; greeting cards, miscellaneous publishing
2720 Commercial printing, including manifold business forms
2780 Bookbinding, related industries, and printing trade services
Chemicals and allied products:
2811 Industrial inorganic and organic chemicals.
2812 Plastics materials, synthetic resins, synthetic rubber, and man-made fibers, except glass.
2830 Drugs
2841 Soap, detergents, and cleaning preparations
2842 Perfumes, cosmetics, and other toilet preparations
2850 Paints and allied products.
2870 Fertilizers and other agricultural chemicals
2898 Other chemical products, including gum and wood products
Petroleum refining and related industries:
2911 Petroleum refining without extraction
2912 Integrated petroleum refining and extraction
2998 Paving and roofing materials, and other products of petroleum and coal
Rubber and miscellaneous plastics products:
3010 Tires and inner tubes
3020 Rubber footwear, reclaimed rubber, and other fabricated rubber products
3098 Miscellaneous plastics products
Leather and leather products:
3140 Footwear, except rubber

Code
3198 Leather tanning and finishing and other leather products
Stone, clay, and glass products:
3210 Glass and glass products
3240 Cement, hydraulic
3250 Structural clay products
3260 Pottery and related products
3270 Concrete, gypsum, and plaster products
3298 Cut stone and stone products, and abrasive asbestos, and other nonmetallic mineral products.
Primary metal industries:
3310 Blast furnaces, steel works, and iron and steel foundries and forgings
3330 Nonferrous metals smelting, refining, rolling, drawing, and alloying, including foundries and forgings
3398 Other primary metal industries
Fabricated metal products, except machinery and transportation equipment:
3410 Metal cans
3420 Cutlery, hand tools, and general hardware
3430 Heating apparatus (except electric) and plumbing fixtures
3440 Fabricated structural metal products.
3450 Screw machine products and bolts, nuts, screws, rivets, and washers
3461 Metal stampings
3462 Metal coating and engraving
3498 Fabricated wire products and other fabricated metal products
Machinery, except electrical:
3510 Engines and turbines
3520 Farm machinery and equipment.
3530 Construction, mining, and materials handling machinery and equipment.
3540 Metalworking machinery and equipment.
3550 Special industry machinery and equipment, except metalworking
3560 General industrial machinery and equipment.
3570 Office, computing and accounting machines
3580 Service industry machines
3598 Other machinery, except electrical
Electrical machinery, equipment, and supplies:
3611 Electrical transmission and distribution equipment.
3612 Electrical industrial apparatus
3630 Household appliances
3650 Radio and television receiving sets, except communication types
3661 Communication equipment
3662 Electronic components and accessories
3691 Electric lighting and wiring equipment, except insulated wire
3698 Other electrical machinery, equipment, and supplies
Transportation equipment:
3711 Motor vehicles, passenger car, truck, and bus bodies, and truck trailers
3714 Motor vehicle parts and accessories
3721 Aircraft, and complete guided missiles and space vehicles
3722 Aircraft parts, and guided missile and space vehicle subassemblies
3730 Ship and boat building and repair.
3791 Railroad equipment, including street cars
3798 Motorcycles, bicycles, and parts and other transportation equipment.
Scientific instruments; photographic equipment; watches and clocks:
3810 Scientific and mechanical measuring instruments
3830 Optical, medical, and ophthalmic goods.
3860 Photographic equipment and supplies
3870 Watches and clocks
Miscellaneous manufacturing industries, including ordnance and accessories:
3910 Jewelry, silverware, and plated ware
3920 Toys and sporting goods
3930 Ordnance, except guided missiles.
3991 Costume jewelry
3998 Musical instruments, office and artists materials, and other manufacturing industries.

TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, and SANITARY SERVICES

Transportation:
4011 Railroad transportation, terminals, and related services
4020 Local, suburban, and intercity passenger transportation, including taxicabs and school buses
4030 Motor freight transportation and warehousing
4040 Water transportation.
4050 Air transportation
4060 Pipe line transportation.
4098 Other transportation services.
Communication services:
4810 Telephone communications (wire or radio).
4820 Telegraph communications (wire or radio)
4830 Radio and television broadcasting
4898 Other communication services
Electric, gas, and sanitary services:
4910 Electric companies and systems (95 percent or more)
4920 Gas companies and systems (95 percent or more).
4930 Combination companies and systems—gas, electric, or other services
4940 Water supply and other sanitary services

WHOLESALE TRADE

5010 Motor vehicles and automotive equipment
5020 Drugs, chemicals, and paints.
5030 Dry goods and apparel
5047 Meat and meat products
5048 Poultry and poultry products, fish and sea foods, and other groceries and related products.
5050 Farm products—raw materials.
5060 Electrical goods.

Code
5070 Hardware and plumbing and heating equipment and supplies
5080 Machinery, equipment, and supplies
5091 Metals and minerals, except petroleum products and scrap
5092 Petroleum and petroleum products
5095 Beer, wine and distilled alcoholic beverages
5096 Paper and its products
5097 Lumber and construction materials
5098 Other wholesale trade

RETAIL TRADE

Building materials, hardware, and farm equipment:
5211 Building materials
5215 Hardware stores
5216 Farm equipment dealers
General merchandise stores
5221 Department stores
5222 Variety stores
5223 Mail order houses
5228 Other general merchandise stores
5230 Food stores
Automotive dealers and gasoline service stations:
5741 Automobile and truck dealers
5243 Gasoline service stations
5248 Tire, battery, and accessory dealers, and miscellaneous aircraft, marine, and automotive dealers
Other retail stores
5250 Apparel and accessories
5260 Furniture, home furnishings, and equipment stores
5270 Eating and drinking places
5291 Drug stores and proprietary stores
5292 Liquor stores
5293 Jewelry stores
5298 Sporting goods, secondhand, and farm and garden supply stores, fuel dealers, and other retail stores

FINANCE, INSURANCE, and REAL ESTATE

Banks and trust companies:
6011 Mutual savings banks
6012 Banks and trust companies, except mutual savings banks
Credit agencies other than banks:
6021 Savings and loan, building and loan associations
6022 Personal credit agencies
6025 Business credit agencies
6028 Loan correspondents and brokers and other credit agencies
Security and commodity brokers, dealers, exchanges and services:
6033 Security brokers, dealers, and flotation companies
6038 Commodity brokers and dealers, security and commodity exchanges, and allied services
Holding and other investment companies
6042 Regulated investment companies
6043 Real estate investment trusts, 1960 Act
6044 Small business investment cos., 1958 Act
6048 Other holding and investment companies
Insurance.
6055 Life insurance
6056 Mutual insurance, except life or marine and certain fire or flood insurance companies
6058 Other insurance companies
6060 Insurance agents, brokers, and service
Real estate:
6510 Real estate operators (except developers) and lessors of buildings.
6521 Lessors of mining, oil, and similar property
6522 Lessors of railroad property
6528 Lessors of real property other than buildings, not elsewhere classified
6550 Subdividers, developers, and operative builders
6591 Agents, brokers, and managers
6592 Title abstract companies
6593 Combinations of real estate, insurance, loans, and law offices.

SERVICES

Hotels, camps, and other lodging places:
7013 Tourist courts and motels
7018 Hotels and other lodging places, except tourist courts and motels
Personal services.
7210 Laundries, laundry services, cleaning and dyeing plants
7220 Photographic studios, including commercial photography
7298 Beauty, barber, shoe repair, and pressing shops, funeral, and other personal services
Business services:
7310 Advertising
7398 Credit reporting and employment agencies, news syndicates, duplicating, mailing, stenographic, building, and other business services
Automobile and other repair services:
7510 Automobile parking, repair, and services
7550 Repair services, except automobile
Amusement and recreation services:
7810 Motion picture production, distribution, and related services
7830 Motion picture theaters
7900 Amusement and recreation services, except motion pictures.
Other services:
8011 Offices of physicians and surgeons.
8012 Offices of dentists and dental surgeons.
8019 Other medical services
8020 Educational services.
8030 Legal services
8098 Services not elsewhere classified

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